

# U.S. GOVERNMENT STANDARD GENERAL LEDGER

*Supplement No. S2 Treasury Financial Manual*

**S2 13-01 June 2013**



**Part 1 -- Fiscal 2013 Reporting**

**U.S. Standard General Ledger Advisory Division  
Bureau of the Fiscal Service**

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# Treasury Financial Manual

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Transmittal Letter No. S2 13-01

Volume I

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

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

## 1. Purpose

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

## 2. Rescission

T/L No. S2 13-01 rescinds the following publications:

- T/L No. S2 12-03 USSGL, dated August 13, 2012;
  - TFM Volume I Bulletin No. 2012-02;
  - TFM Volume I Bulletin No. 2012-05;
  - TFM Volume I Bulletin No. 2012-06;
  - TFM Volume I Bulletin No. 2012-07;
- AND
- TFM Volume I Bulletin No. 2012-08.

## 3. Explanation of Updates

T/L No. S2 13-01 USSGL includes two parts:

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

## 4. Overall Changes to the USSGL

T/L S2 13-01 USSGL includes the following overall changes:

### **Part 1 – Fiscal 2013**

- Revised

### **Part 2 – Fiscal 2014**

- Revised

**Summary of Changes**—The Summary of Changes identifies specific changes made to the USSGL. The summary heading “consolidated” refers to all changes to date for fiscal 2013.

## 5. Changes by Part/Section

### **Part 1—Fiscal 2013 reporting includes Sections I through VI:**

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

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

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

**Section IV: Account Attributes for USSGL Proprietary Accounts and FACTS II Reporting**—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for the Federal Agency Centralized Trial-Balance System (FACTS) I and FACTS II for fiscal 2013 reporting.—Revised

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

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

**Section VI: Crosswalks – Reclassified Statements for Fiscal 2013 Reporting**—This section includes crosswalks for use in fiscal 2013.

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

**Part 3—Fiscal 2014 reporting includes Sections I through VII:**

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

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

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

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

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

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

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

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

## **6. Effective Date**

- Part 1 requirements, for fiscal 2013, are effective immediately.
- Part 2 requirements, for fiscal 2014, are effective October 1, 2013.

## **7. References**

- Memorandum for all CFOs and Deputy CFOs, “Upcoming Bureau of the Fiscal Service Systems Changes and Timelines,” dated April 11, 2013.
- TFM Volume I, Bulletin No. 2012-07: Fiscal 2014 Implementation of the Six-Digit U.S. Government Standard General Ledger (USSGL) Account Number Code Structure.

- TFM Volume I, Part 2, Chapter 4200, “Agency Reporting on Unexpended Balances of Appropriations and Funds (Federal Agencies’ Centralized Trial-Balance System II, FMS 2108: Year-End Closing Statement),” dated July 11, 2011. See the TFM Web site at <http://www.fms.treas.gov/tfm/vol1/v1p2c420.pdf>.
- TFM Volume I, Part 2, Chapter 4700, “Agency Reporting Requirements for the *Financial Report of the United States Government*,” dated May 31, 2013. See the TFM Web site at <http://www.fms.treas.gov/tfm/vol1/v1p2c470.pdf>.
- OMB Circular No. A-11 Revised, Transmittal Memorandum No. 86, dated August 3, 2012. See the OMB Web site at [http://www.whitehouse.gov/sites/default/files/omb/assets/a11\\_current\\_year/2012\\_letter.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/2012_letter.pdf).
- OMB Circular No. A-11, “Preparation, Submission, and Execution of the Budget,” dated August 3, 2012. See the OMB Web site at [http://www.whitehouse.gov/sites/default/files/omb/assets/a11\\_current\\_year/a\\_11\\_2012.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/a_11_2012.pdf).
- OMB Circular No. A-136, “Financial Reporting Requirements” (Form and Content), dated August 3, 2012. See the OMB Web site at [http://www.whitehouse.gov/sites/default/files/omb/assets/omb/circulars/a136/a136\\_revised\\_2012.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/omb/circulars/a136/a136_revised_2012.pdf).

## 8. Inquiries

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

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

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



Date: June 24, 2013

David A. Lebryk  
Commissioner

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

|                    |                                                        |  | DRAFT                                                                                                                                               |          |                |                   |
|--------------------|--------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------|-------------------|
| Section            | Item Changed                                           |  | Change                                                                                                                                              | T/L      | Effective Year | USSGL TFM SECTION |
|                    |                                                        |  |                                                                                                                                                     |          |                |                   |
| T/L S2 13-01       |                                                        |  |                                                                                                                                                     |          |                |                   |
| Part 1 Fiscal 2013 |                                                        |  |                                                                                                                                                     |          |                |                   |
|                    |                                                        |  |                                                                                                                                                     |          |                |                   |
| I                  | USSGL Chart of Accounts:                               |  |                                                                                                                                                     |          |                |                   |
| I                  | 4295                                                   |  | Revised account title from "Revaluation of Foreign Currency in the Exchange Stabilization Fund" to "Adjustments to the Exchange Stabilization Fund" | S2 13-01 | 2013           | COA               |
| I                  | 5740                                                   |  | Revised account title from "Appropriated Earmarked Receipts Transferred In" to "Appropriated Dedicated Collections Transferred In"                  | S2 13-01 | 2013           | COA               |
| I                  | 5745                                                   |  | Revised account title from "Appropriated Earmarked Receipts Transferred Out" to "Appropriated Dedicated Collections Transferred Out"                | S2 13-01 | 2013           | COA               |
|                    |                                                        |  |                                                                                                                                                     |          |                |                   |
| II                 | USSGL Accounts and Definitions:                        |  |                                                                                                                                                     |          |                |                   |
| II                 | 3101                                                   |  | Revised definition to replace the words "dedicated and earmarked receipts" with the words "dedicated receipts and dedicated collections"            | S2 13-01 | 2013           | DEF               |
| II                 | 5740                                                   |  | Revised definition to replace the words "earmarked receipts" with the words "dedicated collections"                                                 | S2 13-01 | 2013           | DEF               |
| II                 | 5745                                                   |  | Revised definition to replace the words "earmarked receipts" with the words "dedicated collections"                                                 | S2 13-01 | 2013           | DEF               |
|                    |                                                        |  |                                                                                                                                                     |          |                |                   |
| III                | USSGL Account Transactions:                            |  |                                                                                                                                                     |          |                |                   |
| III                | A135                                                   |  | Combined TC A418 into TC A135; Added language to the comments and included USSGL account 4510                                                       | S2 13-01 | 2013           | TC                |
| III                | A418                                                   |  | Deleted (see A135 above)                                                                                                                            | S2 13-01 | 2013           | TC                |
|                    |                                                        |  |                                                                                                                                                     |          |                |                   |
| IV                 | USSGL Account Attributes:                              |  |                                                                                                                                                     |          |                |                   |
|                    | USSGL Proprietary Account Attribute Definition Report: |  |                                                                                                                                                     |          |                |                   |
|                    | None                                                   |  |                                                                                                                                                     |          |                |                   |
|                    |                                                        |  |                                                                                                                                                     |          |                |                   |
|                    |                                                        |  |                                                                                                                                                     |          |                |                   |
| IV                 | USSGL Proprietary Account Attribute Table:             |  |                                                                                                                                                     |          |                |                   |
| IV                 | 2400                                                   |  | Revised Federal NonFederal Code attribute domain value from "N" to "Y"                                                                              | S2 13-01 | 2013           | PROP TBL          |
| IV                 | 7300                                                   |  | Revised Exchange Nonexchange Code attribute domain value from "blank" to "X"                                                                        | S2 13-01 | 2013           | PROP TBL          |
|                    |                                                        |  |                                                                                                                                                     |          |                |                   |
|                    |                                                        |  |                                                                                                                                                     |          |                |                   |
| IV                 | FACTS II - Attribute Definition Report:                |  |                                                                                                                                                     |          |                |                   |

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

| <b>DRAFT</b>        |                                                                                                                     |                                                                                          |            |                       |                          |
|---------------------|---------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|------------|-----------------------|--------------------------|
| <b>Section</b>      | <b>Item Changed</b>                                                                                                 | <b>Change</b>                                                                            | <b>T/L</b> | <b>Effective Year</b> | <b>USSGL TFM SECTION</b> |
| <b>T/L S2 13-01</b> |                                                                                                                     |                                                                                          |            |                       |                          |
| IV                  | Reduction Type Code                                                                                                 | Added definition and attribute domain values                                             | S2 13-01   | 2013                  | ADR                      |
|                     |                                                                                                                     |                                                                                          |            |                       |                          |
| IV                  | <b>FACTS II USSGL Account Attribute Table:</b>                                                                      |                                                                                          |            |                       |                          |
| IV                  | Reduction Type Code                                                                                                 | Added                                                                                    | S2 13-01   | 2013                  | ATT TBL                  |
|                     |                                                                                                                     |                                                                                          |            |                       |                          |
|                     | <u>Account</u>                                                                                                      |                                                                                          |            |                       |                          |
| IV                  | 4382                                                                                                                | Added Reduction Type Indicator of "Y"                                                    | S2 13-01   | 2013                  | ATT TBL                  |
| IV                  | 4383                                                                                                                | Added Reduction Type Indicator of "Y"                                                    | S2 13-01   | 2013                  | ATT TBL                  |
| IV                  | 4387                                                                                                                | Added Reduction Type Indicator of "Y"                                                    | S2 13-01   | 2013                  | ATT TBL                  |
| IV                  | 4388                                                                                                                | Added Reduction Type Indicator of "Y"                                                    | S2 13-01   | 2013                  | ATT TBL                  |
| IV                  | 4392                                                                                                                | Added Reduction Type Indicator of "Y"                                                    | S2 13-01   | 2013                  | ATT TBL                  |
| IV                  | 4393                                                                                                                | Added Reduction Type Indicator of "Y"                                                    | S2 13-01   | 2013                  | ATT TBL                  |
|                     |                                                                                                                     |                                                                                          |            |                       |                          |
| <b>V</b>            | <b>USSGL Crosswalks to Standard External Reports:</b>                                                               |                                                                                          |            |                       |                          |
|                     | <b>SF 133: Report on Budget Execution and Budgetary Resources, and Schedule P: Program and Financing (P&amp;F):</b> |                                                                                          |            |                       |                          |
|                     | <u>Column</u>                                                                                                       |                                                                                          |            |                       |                          |
|                     |                                                                                                                     |                                                                                          |            |                       |                          |
|                     | <u>Line</u>                                                                                                         |                                                                                          |            |                       |                          |
| V                   | 1000                                                                                                                | Revised TAFS Status attribute domains from "U/E" to "U" for USSGL accounts 4137 and 4139 | S2 13-01   | 2013                  | SF-133                   |
| V                   | 1020                                                                                                                | Revised TAFS Status attribute domains from "U/E" to "U" for USSGL account 4137           | S2 13-01   | 2013                  | SF-133                   |
| V                   | 1130                                                                                                                | Added Reduction Type attribute domain values to USSGL account 4392                       | S2 13-01   | 2013                  | SF-133/P&F               |
| V                   | 1131                                                                                                                | Delete USSGL account 4383 where Fund Type attribute domain is "1"                        | S2 13-01   | 2013                  | SF-133/P&F               |
| V                   | 1131                                                                                                                | Added Reduction Type attribute domain values to USSGL account 4393                       | S2 13-01   | 2013                  | SF-133/P&F               |
| V                   | 1132                                                                                                                | Added Reduction Type attribute domain values to USSGL accounts 4382 and 4387             | S2 13-01   | 2013                  | SF-133/P&F               |
| V                   | 1133                                                                                                                | Added Reduction Type attribute domain values to USSGL accounts 4383 and 4388             | S2 13-01   | 2013                  | SF-133/P&F               |
| V                   | 1134                                                                                                                | Delete USSGL account 4397 where Fund Type attribute domain is "1"                        | S2 13-01   | 2013                  | SF-133/P&F               |
| V                   | 1170                                                                                                                | Delete USSGL account 4384 where Fund Type attribute domain is "1"                        | S2 13-01   | 2013                  | SF-133/P&F               |
| V                   | 1173                                                                                                                | Added Reduction Type attribute domain values to USSGL account 4392                       | S2 13-01   | 2013                  | SF-133/P&F               |
| V                   | 1174                                                                                                                | Added Reduction Type attribute domain values to USSGL account 4382                       | S2 13-01   | 2013                  | SF-133/P&F               |
| V                   | 1230                                                                                                                | Added Reduction Type attribute domain values to USSGL accounts 4392 and 4393             | S2 13-01   | 2013                  | SF-133/P&F               |



**U.S. Government Standard General Ledger  
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| <b>DRAFT</b>                                                                         |                     |                                                                                           |            |                       |                          |
|--------------------------------------------------------------------------------------|---------------------|-------------------------------------------------------------------------------------------|------------|-----------------------|--------------------------|
| <b>Section</b>                                                                       | <b>Item Changed</b> | <b>Change</b>                                                                             | <b>T/L</b> | <b>Effective Year</b> | <b>USSGL TFM SECTION</b> |
| <b>T/L S2 13-01</b>                                                                  |                     |                                                                                           |            |                       |                          |
| V                                                                                    | 1230                | Delete USSGL account 4397 where Fund Type attribute domain is "1"                         | S2 13-01   | 2013                  | SF-133/P&F               |
| V                                                                                    | 1232                | Added Reduction Type attribute domain values to USSGL accounts 4382, 4383, 4387, and 4388 | S2 13-01   | 2013                  | SF-133/P&F               |
| V                                                                                    | 1272                | Added Reduction Type attribute domain values to USSGL account 4392                        | S2 13-01   | 2013                  | SF-133/P&F               |
| V                                                                                    | 1273                | Added Reduction Type attribute domain values to USSGL account 4382                        | S2 13-01   | 2013                  | SF-133/P&F               |
| V                                                                                    | 1320                | Added Reduction Type attribute domain values to USSGL account 4392                        | S2 13-01   | 2013                  | SF-133/P&F               |
| V                                                                                    | 1420                | Added Reduction Type attribute domain values to USSGL account 4392                        | S2 13-01   | 2013                  | SF-133/P&F               |
| V                                                                                    | 1421                | Deleted Authority Type attribute domain "B" from USSGL account 4142                       | S2 13-01   | 2013                  | SF-133/P&F               |
| V                                                                                    | 1421                | Deleted BEA Category Indicator attribute domain "M" from USSGL account 4142               | S2 13-01   | 2013                  | SF-133/P&F               |
| V                                                                                    | 1510                | Revised TAFS Status attribute domains from "U/E" to "U" for USSGL account 4137            | S2 13-01   | 2013                  | SF-133                   |
| V                                                                                    | 1511                | Revised TAFS Status attribute domains from "U/E" to "U" for USSGL account 4137            | S2 13-01   | 2013                  | SF-133                   |
| V                                                                                    | 1520                | Added Reduction Type attribute domain values to USSGL accounts 4392 and 4393              | S2 13-01   | 2013                  | SF-133/P&F               |
| V                                                                                    | 1610                | Revised TAFS Status attribute domains from "U/E" to "U" for USSGL account 4137            | S2 13-01   | 2013                  | SF-133                   |
| V                                                                                    | 1611                | Revised TAFS Status attribute domains from "U/E" to "U" for USSGL account 4137            | S2 13-01   | 2013                  | SF-133                   |
| V                                                                                    | 1620                | Added Reduction Type attribute domain values to USSGL accounts 4392 and 4393              | S2 13-01   | 2013                  | SF-133/P&F               |
| V                                                                                    | 1722                | Added Reduction Type attribute domain values to USSGL account 4392                        | S2 13-01   | 2013                  | SF-133/P&F               |
| V                                                                                    | 1723                | Added Reduction Type attribute domain values to USSGL accounts 4382 and 4383              | S2 13-01   | 2013                  | SF-133/P&F               |
| V                                                                                    | 1740                | Added Debit Indicator for USSGL account 4215                                              | S2 13-01   | 2013                  | SF-133                   |
| V                                                                                    | 1823                | Added Reduction Type attribute domain values to USSGL accounts 4382 and 4383              | S2 13-01   | 2013                  | P&F                      |
| V                                                                                    | 1840                | Added Debit Indicator for USSGL account 4215                                              | S2 13-01   | 2013                  | SF-133                   |
| V                                                                                    | 1952                | Delete USSGL accounts 4136, 4137, 4139, 4149, 4166, and 4172                              | S2 13-01   | 2013                  | P&F                      |
| V                                                                                    | 2403                | Added USSGL account 4215                                                                  | S2 13-01   | 2013                  | SF-133                   |
| V                                                                                    | 2501                | Added USSGL account 4215                                                                  | S2 13-01   | 2013                  | SF-133                   |
| V                                                                                    | 2502                | Added USSGL account 4215                                                                  | S2 13-01   | 2013                  | SF-133                   |
| V                                                                                    | 2503                | Added USSGL account 4215                                                                  | S2 13-01   | 2013                  | SF-133                   |
| V                                                                                    | 2504                | Added USSGL account 4215                                                                  | S2 13-01   | 2013                  | SF-133                   |
| V                                                                                    | 4053                | Added Debit Indicator for USSGL account 4215                                              | S2 13-01   | 2013                  | SF-133                   |
| V                                                                                    | 4143                | Added Debit Indicator for USSGL account 4215                                              | S2 13-01   | 2013                  | SF-133                   |
| V                                                                                    | 5010                | Add USSGL accounts 1621 and 1622                                                          | S2 13-01   | 2013                  | SF-133                   |
| V                                                                                    | 5011                | Add USSGL accounts 1621 and 1622                                                          | S2 13-01   | 2013                  | SF-133                   |
|                                                                                      |                     |                                                                                           |            |                       |                          |
|                                                                                      |                     |                                                                                           |            |                       |                          |
|                                                                                      |                     |                                                                                           |            |                       |                          |
| <b>FMS 2108: Yearend Closing Statement:</b>                                          |                     |                                                                                           |            |                       |                          |
| <i>Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 Reporting</i> |                     |                                                                                           |            |                       |                          |

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

| <b>DRAFT</b>        |                                              |                                                                                                                    |            |                       |                          |
|---------------------|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------|------------|-----------------------|--------------------------|
| <b>Section</b>      | <b>Item Changed</b>                          | <b>Change</b>                                                                                                      | <b>T/L</b> | <b>Effective Year</b> | <b>USSGL TFM SECTION</b> |
| <b>T/L S2 13-01</b> |                                              |                                                                                                                    |            |                       |                          |
|                     | <u>Column</u>                                |                                                                                                                    |            |                       |                          |
| V                   | None                                         |                                                                                                                    |            |                       | FMS 2108                 |
|                     | <u>Footnote</u>                              |                                                                                                                    |            |                       |                          |
| V                   | None                                         |                                                                                                                    |            |                       |                          |
|                     | <b>Balance Sheet:</b>                        |                                                                                                                    |            |                       |                          |
|                     | <u>Line</u>                                  |                                                                                                                    |            |                       |                          |
| V                   | None                                         |                                                                                                                    |            |                       | BS                       |
|                     | <u>Footnote</u>                              |                                                                                                                    |            |                       |                          |
| V                   | None                                         |                                                                                                                    |            |                       |                          |
|                     | <b>Statement of Net Cost:</b>                |                                                                                                                    |            |                       |                          |
|                     | <u>Line</u>                                  |                                                                                                                    |            |                       |                          |
| V                   | 1                                            | Added USSGL accounts 7171 and 7172                                                                                 | S2 13-01   | 2013                  | SNC                      |
| V                   | 4                                            | Deleted USSGL accounts 7171 and 7172                                                                               | S2 13-01   | 2013                  | SNC                      |
| V                   | 4                                            | Revised Federal NonFederal Indicator attribute domain value from "blank" to "N" for USSGL accounts 7271 and 7272   | S2 13-01   | 2013                  | SNC                      |
| V                   | 4                                            | Revised Exchange Nonexchange Indicator attribute domain value from "blank" to "X" for USSGL accounts 7271 and 7272 | S2 13-01   | 2013                  | SNC                      |
|                     | <u>Footnote</u>                              |                                                                                                                    |            |                       |                          |
| V                   | None                                         |                                                                                                                    |            |                       |                          |
|                     | <b>Statement of Changes in Net Position:</b> |                                                                                                                    |            |                       |                          |
|                     | <u>Line</u>                                  |                                                                                                                    |            |                       |                          |
|                     |                                              |                                                                                                                    |            |                       |                          |
|                     |                                              |                                                                                                                    |            |                       |                          |
|                     | <u>Footnote</u>                              |                                                                                                                    |            |                       |                          |
| V                   |                                              |                                                                                                                    |            |                       |                          |
|                     |                                              |                                                                                                                    |            |                       |                          |
|                     | <b>Statement of Budgetary Resources:</b>     |                                                                                                                    |            |                       |                          |

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

| <b>DRAFT</b>        |                                                     |                                                                                                                                                                                                  |            |                       |                          |
|---------------------|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------|--------------------------|
| <b>Section</b>      | <b>Item Changed</b>                                 | <b>Change</b>                                                                                                                                                                                    | <b>T/L</b> | <b>Effective Year</b> | <b>USSGL TFM SECTION</b> |
| <b>T/L S2 13-01</b> |                                                     |                                                                                                                                                                                                  |            |                       |                          |
|                     | <u>Column</u>                                       |                                                                                                                                                                                                  |            |                       |                          |
| V                   |                                                     |                                                                                                                                                                                                  |            |                       |                          |
|                     | <u>Line</u>                                         |                                                                                                                                                                                                  |            |                       |                          |
| V                   | 1000                                                | Revised TAFS Status attribute domains from "U/E" to "U" for USSGL accounts 4137 and 4139                                                                                                         | S2 13-01   | 2013                  | SBR                      |
| V                   | 1043                                                | Revised Fund Type attribute domain from "ET" to "7" for USSGL account 4153                                                                                                                       | S2 13-01   | 2013                  | SBR                      |
| V                   | 1490                                                | Deleted Authority Type attribute domain "B" from USSGL account 4142                                                                                                                              | S2 13-01   | 2013                  | SBR                      |
|                     |                                                     |                                                                                                                                                                                                  |            |                       |                          |
|                     |                                                     |                                                                                                                                                                                                  |            |                       |                          |
|                     | <u>Footnote</u>                                     |                                                                                                                                                                                                  |            |                       |                          |
| V                   |                                                     |                                                                                                                                                                                                  |            |                       |                          |
|                     |                                                     |                                                                                                                                                                                                  |            |                       |                          |
|                     | <b>Statement of Custodial Activity:</b>             |                                                                                                                                                                                                  |            |                       |                          |
|                     | <u>Line</u>                                         |                                                                                                                                                                                                  |            |                       |                          |
| V                   |                                                     |                                                                                                                                                                                                  |            |                       | SCA                      |
|                     |                                                     |                                                                                                                                                                                                  |            |                       |                          |
|                     | <u>Footnote</u>                                     |                                                                                                                                                                                                  |            |                       |                          |
| V                   |                                                     |                                                                                                                                                                                                  |            |                       |                          |
|                     |                                                     |                                                                                                                                                                                                  |            |                       |                          |
| <b>VI</b>           | <b>USSGL Crosswalks to Reclassified Statements:</b> |                                                                                                                                                                                                  |            |                       |                          |
|                     | <b>Reclassified Balance Sheet:</b>                  |                                                                                                                                                                                                  |            |                       |                          |
|                     | <u>Line</u>                                         |                                                                                                                                                                                                  |            |                       |                          |
| VI                  | 2.4                                                 | Revised line title from "Troubled Assest Relief Program Direct Loans and Equity Investments (for use by Treasury only)" to "TARP Direct Loans and Equity Investments (for use by Treasury only)" | S2 13-01   | 2013                  | RBS                      |
| VI                  | 2.5                                                 | Added line "Inventory and Related Property"                                                                                                                                                      | S2 13-01   | 2013                  | RBS                      |
| VI                  | 2.6                                                 | Revised line title from "Inventory and Related Property" to "Property, Plant, and Equipment"                                                                                                     | S2 13-01   | 2013                  | RBS                      |
| VI                  | 2.7                                                 | Revised line title from "Property, Plant, and Equipment" to "Debt and Equity Securities"                                                                                                         | S2 13-01   | 2013                  | RBS                      |
| VI                  | 2.8                                                 | Revised line title from "Debt and Equity Securities" to "Investments in Government Sponsored Enterprises"                                                                                        | S2 13-01   | 2013                  | RBS                      |
| VI                  | 2.9                                                 | Revised line title from "Investments in Government Sponsored Enterprises" to "Derivative Assets"                                                                                                 | S2 13-01   | 2013                  | RBS                      |
| VI                  | 2.10                                                | Revised line title from "Derivative Assets" to "Other Assets"                                                                                                                                    | S2 13-01   | 2013                  | RBS                      |

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

| <b>DRAFT</b>        |                                            |                                                                                                               |            |                       |                          |
|---------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------|------------|-----------------------|--------------------------|
| <b>Section</b>      | <b>Item Changed</b>                        | <b>Change</b>                                                                                                 | <b>T/L</b> | <b>Effective Year</b> | <b>USSGL TFM SECTION</b> |
| <b>T/L S2 13-01</b> |                                            |                                                                                                               |            |                       |                          |
| VI                  | 2.10                                       | Added USSGL account 1995                                                                                      | S2 13-01   | 2013                  | RBS                      |
| VI                  | 2.11                                       | Revised line title from "Other Assets" to "Total Non-Federal Assets"                                          | S2 13-01   | 2013                  | RBS                      |
| VI                  | 2.12                                       | Deleted                                                                                                       | S2 13-01   | 2013                  | RBS                      |
| VI                  | 3.8                                        | Added USSGL account 1321                                                                                      | S2 13-01   | 2013                  | RBS                      |
| VI                  | 6.2                                        | Added USSGL account 2534                                                                                      | S2 13-01   | 2013                  | RBS                      |
| VI                  | 7.1                                        | Added USSGL account 2940                                                                                      | S2 13-01   | 2013                  | RBS                      |
| VI                  | 7.3                                        | Added USSGL account 2534                                                                                      | S2 13-01   | 2013                  | RBS                      |
| VI                  | 7.10                                       | Deleted USSGL account 2940                                                                                    | S2 13-01   | 2013                  | RBS                      |
| VI                  | 7.10                                       | Added USSGL account 2400                                                                                      | S2 13-01   | 2013                  | RBS                      |
| VI                  | 9.1                                        | Revised line title from "Net Position - Non Earmarked Funds" to "Net Position - All Other Funds"              | S2 13-01   | 2013                  | RBS                      |
| VI                  | 9.1                                        | Added USSGL accounts 5405, 5406, and 5919                                                                     | S2 13-01   | 2013                  | RBS                      |
| VI                  | 9.2                                        | Revised line title from "Net Position - Earmarked Funds" to "Net Position - Funds From Dedicated Collections" | S2 13-01   | 2013                  | RBS                      |
| VI                  | 9.2                                        | Added USSGL accounts 5405, 5406, and 5919                                                                     | S2 13-01   | 2013                  | RBS                      |
|                     |                                            |                                                                                                               |            |                       |                          |
|                     |                                            |                                                                                                               |            |                       |                          |
| VI                  | <u>Footnote</u>                            |                                                                                                               |            |                       |                          |
|                     |                                            |                                                                                                               |            |                       |                          |
|                     |                                            |                                                                                                               |            |                       |                          |
|                     | <b>Reclassified Statement of Net Cost:</b> |                                                                                                               |            |                       |                          |
|                     | <u>Line</u>                                |                                                                                                               |            |                       |                          |
| VI                  | 2                                          | Added USSGL accounts 7171 and 7172                                                                            | S2 13-01   | 2013                  | RSNC                     |
| VI                  | 4                                          | Deleted USSGL accounts 7171 and 7172                                                                          | S2 13-01   | 2013                  | RSNC                     |
| VI                  | 4                                          | Revised Federal NonFederal Code attribute domain value from "blank" to "N" for USSGL accounts 7271 and 7272   | S2 13-01   | 2013                  | RSNC                     |
| VI                  | 4                                          | Revised Exchange Nonexchange Code attribute domain value from "blank" to "X" for USSGL accounts 7271 and 7272 | S2 13-01   | 2013                  | RSNC                     |
| VI                  | 6.3                                        | Deleted USSGL accounts 6190 and 6720                                                                          | S2 13-01   | 2013                  | RSNC                     |
| VI                  | 6.4                                        | Deleted USSGL accounts 7211 and 7280                                                                          | S2 13-01   | 2013                  | RSNC                     |
| VI                  | 6.6                                        | Deleted USSGL account 7290                                                                                    | S2 13-01   | 2013                  | RSNC                     |
| VI                  | 6.7                                        | Deleted USSGL accounts 6190 and 6400                                                                          | S2 13-01   | 2013                  | RSNC                     |

**DRAFT**

June 2013

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

| <b>DRAFT</b>        |                                        |                                                                                                                                      |            |                       |                          |
|---------------------|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------|--------------------------|
| <b>Section</b>      | <b>Item Changed</b>                    | <b>Change</b>                                                                                                                        | <b>T/L</b> | <b>Effective Year</b> | <b>USSGL TFM SECTION</b> |
| <b>T/L S2 13-01</b> |                                        |                                                                                                                                      |            |                       |                          |
| I                   | 163000                                 | Revised account title to replace the words "Public Debt" with the words "Fiscal Service"                                             | S2 13-01   | 2014                  | COA                      |
| I                   | 163100                                 | Revised account title to replace the words "Public Debt" with the words "Fiscal Service"                                             | S2 13-01   | 2014                  | COA                      |
| I                   | 163300                                 | Revised account title to replace the words "Public Debt" with the words "Fiscal Service"                                             | S2 13-01   | 2014                  | COA                      |
| I                   | 251000                                 | Revised account title to replace the words "Public Debt" with the words "Fiscal Service"                                             | S2 13-01   | 2014                  | COA                      |
| I                   | 412200                                 | Revised account title to replace the words "Public Debt" with the words "Fiscal Service"                                             | S2 13-01   | 2014                  | COA                      |
| I                   | 520000                                 | Revised account number from 20000 to 520000 to correct prior posting error                                                           | S2 13-01   | 2014                  | COA                      |
| I                   | 574000                                 | Revised account title from "Appropriated Earmarked Receipts Transferred In" to "Appropriated Dedicated Collections Transferred In"   | S2 13-01   | 2014                  | COA                      |
| I                   | 574500                                 | Revised account title from "Appropriated Earmarked Receipts Transferred Out" to "Appropriated Dedicated Collections Transferred Out" | S2 13-01   | 2014                  | COA                      |
|                     |                                        |                                                                                                                                      |            |                       |                          |
| <b>II</b>           | <b>USSGL Accounts and Definitions:</b> |                                                                                                                                      |            |                       |                          |
| II                  | 101000                                 | Revised definition to replace the words "Public Debt" and "BPD" with the words "Fiscal Service"                                      | S2 13-01   | 2014                  | DEF                      |
| II                  | 161000                                 | Revised definition to replace the words "Public Debt" with the words "Fiscal Service"                                                | S2 13-01   | 2014                  | DEF                      |
| II                  | 161100                                 | Revised definition to replace the words "Public Debt" with the words "Fiscal Service"                                                | S2 13-01   | 2014                  | DEF                      |
| II                  | 161200                                 | Revised definition to replace the words "Public Debt" with the words "Fiscal Service"                                                | S2 13-01   | 2014                  | DEF                      |
| II                  | 161300                                 | Revised definition to replace the words "Public Debt" with the words "Fiscal Service"                                                | S2 13-01   | 2014                  | DEF                      |
| II                  | 162100                                 | Revised definition to replace the words "Public Debt" with the words "Fiscal Service"                                                | S2 13-01   | 2014                  | DEF                      |
| II                  | 162200                                 | Revised definition to replace the words "Public Debt" with the words "Fiscal Service"                                                | S2 13-01   | 2014                  | DEF                      |
| II                  | 162300                                 | Revised definition to replace the words "Public Debt" with the words "Fiscal Service"                                                | S2 13-01   | 2014                  | DEF                      |
| II                  | 163000                                 | Revised definition to replace the words "Public Debt" with the words "Fiscal Service"                                                | S2 13-01   | 2014                  | DEF                      |
| II                  | 163100                                 | Revised definition to replace the words "Public Debt" with the words "Fiscal Service"                                                | S2 13-01   | 2014                  | DEF                      |
| II                  | 163300                                 | Revised definition to replace the words "Public Debt" with the words "Fiscal Service"                                                | S2 13-01   | 2014                  | DEF                      |
| II                  | 214100                                 | Revised definition to replace the words "Public Debt" with the words "Fiscal Service"                                                | S2 13-01   | 2014                  | DEF                      |
| II                  | 251000                                 | Revised definition to replace the words "Public Debt" with the words "Fiscal Service"                                                | S2 13-01   | 2014                  | DEF                      |
| II                  | 310100                                 | Revised definition to refer to dedicated collections instead of earmarked receipts                                                   | S2 13-01   | 2014                  | DEF                      |
| II                  | 412200                                 | Revised definition to replace the words "Public Debt" with the words "Fiscal Service"                                                | S2 13-01   | 2014                  | DEF                      |
| II                  | 414100                                 | Revised definition to replace the words "Public Debt" with the words "Fiscal Service"                                                | S2 13-01   | 2014                  | DEF                      |
| II                  | 490800                                 | Revised definition to replace the words "Public Debt" with the words "Fiscal Service"                                                | S2 13-01   | 2014                  | DEF                      |
| II                  | 574000                                 | Revised definition to refer to dedicated collections instead of earmarked receipts                                                   | S2 13-01   | 2014                  | DEF                      |
| II                  | 574500                                 | Revised definition to refer to dedicated collections instead of earmarked receipts                                                   | S2 13-01   | 2014                  | DEF                      |
| II                  | 631000                                 | Revised definition to replace the words "Public Debt" with the words "Fiscal Service"                                                | S2 13-01   | 2014                  | DEF                      |
|                     |                                        |                                                                                                                                      |            |                       |                          |

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

| <b>DRAFT</b>        |                                    |                                                                                                                                                                |            |                       |                          |
|---------------------|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------|--------------------------|
| <b>Section</b>      | <b>Item Changed</b>                | <b>Change</b>                                                                                                                                                  | <b>T/L</b> | <b>Effective Year</b> | <b>USSGL TFM SECTION</b> |
| <b>T/L S2 13-01</b> |                                    |                                                                                                                                                                |            |                       |                          |
| <b>III</b>          | <b>USSGL Account Transactions:</b> |                                                                                                                                                                |            |                       |                          |
| III                 | A135                               | Combined TC A418 into TC A135; Added language to the comments and included USSGL account 451000                                                                | S2 13-01   | 2014                  | TC                       |
| III                 | A156                               | Revised description to replace the words "Public Debt" with the words "Fiscal Service"                                                                         | S2 13-01   | 2014                  | TC                       |
| III                 | A250                               | Revised description and comment to replace the words "Public Debt" with the words "Fiscal Service"                                                             | S2 13-01   | 2014                  | TC                       |
| III                 | A251                               | Revised description and comment to replace the words "Public Debt" with the words "Fiscal Service"                                                             | S2 13-01   | 2014                  | TC                       |
| III                 | A418                               | Deleted (see A135 above)                                                                                                                                       | S2 13-01   | 2014                  | TC                       |
| III                 | A518                               | Revised comment to replace the words "Public Debt" with the words "Fiscal Service"                                                                             | S2 13-01   | 2014                  | TC                       |
| III                 | A519                               | Revised comment to replace the words "Public Debt" with the words "Fiscal Service"                                                                             | S2 13-01   | 2014                  | TC                       |
| III                 | A522                               | Revised comment to replace the words "Public Debt" with the words "Fiscal Service"                                                                             | S2 13-01   | 2014                  | TC                       |
| III                 | A523                               | Revised comment to replace the words "Public Debt" with the words "Fiscal Service"                                                                             | S2 13-01   | 2014                  | TC                       |
| III                 | B120                               | Revised description to replace the words "Public Debt" with the words "Fiscal Service"                                                                         | S2 13-01   | 2014                  | TC                       |
| III                 | B121                               | Revised description to replace the words "Public Debt" with the words "Fiscal Service"                                                                         | S2 13-01   | 2014                  | TC                       |
| III                 | B150                               | Revised comment to replace the letters "BPD" with the words "Fiscal Service"                                                                                   | S2 13-01   | 2014                  | TC                       |
| III                 | B152                               | Revised description to replace the words "Public Debt" with the words "Fiscal Service"<br>Revised comment to replace letters "BPD" with words "Fiscal Service" | S2 13-01   | 2014                  | TC                       |
| III                 | B154                               | Revised comment to replace the words "Public Debt" with the words "Fiscal Service"                                                                             | S2 13-01   | 2014                  | TC                       |
| III                 | C124                               | Revised comment to replace the words "Public Debt" with the words "Fiscal Service"                                                                             | S2 13-01   | 2014                  | TC                       |
| III                 | C125                               | Revised comment to replace the words "Public Debt" with the words "Fiscal Service"                                                                             | S2 13-01   | 2014                  | TC                       |
| III                 | C149                               | Revised description to replace the words "Public Debt" with the words "Fiscal Service"                                                                         | S2 13-01   | 2014                  | TC                       |
| III                 | C151                               | Revised description to replace the words "Public Debt" with the words "Fiscal Service"                                                                         | S2 13-01   | 2014                  | TC                       |
| III                 | C153                               | Revised description to replace the words "Public Debt" with the words "Fiscal Service"                                                                         | S2 13-01   | 2014                  | TC                       |
| III                 | C435                               | Revised description to replace the words "Public Debt" with the words "Fiscal Service"                                                                         | S2 13-01   | 2014                  | TC                       |
| III                 | C436                               | Revised description to replace the words "Public Debt" with the words "Fiscal Service"                                                                         | S2 13-01   | 2014                  | TC                       |
| III                 | C437                               | Revised description to replace the words "Public Debt" with the words "Fiscal Service"                                                                         | S2 13-01   | 2014                  | TC                       |
| III                 | C618                               | Revised description and comment to replace the words "Public Debt" with the words "Fiscal Service"                                                             | S2 13-01   | 2014                  | TC                       |
| III                 | C622                               | Revised description to replace the words "Public Debt" with the words "Fiscal Service"                                                                         | S2 13-01   | 2014                  | TC                       |
| III                 | C624                               | Revised description to replace the words "Public Debt" with the words "Fiscal Service"                                                                         | S2 13-01   | 2014                  | TC                       |
| III                 | C750                               | Revised description to replace the words "Public Debt" with the words "Fiscal Service"<br>Revised comment to replace letters "BPD" with words "Fiscal Service" | S2 13-01   | 2014                  | TC                       |
| III                 | C751                               | Revised description to replace the words "Public Debt" with the words "Fiscal Service"<br>Revised comment to replace letters "BPD" with words "Fiscal Service" | S2 13-01   | 2014                  | TC                       |

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

| <b>DRAFT</b>        |                                                                             |                                                                                                                                                                |            |                       |                          |
|---------------------|-----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------|--------------------------|
| <b>Section</b>      | <b>Item Changed</b>                                                         | <b>Change</b>                                                                                                                                                  | <b>T/L</b> | <b>Effective Year</b> | <b>USSGL TFM SECTION</b> |
| <b>T/L S2 13-01</b> |                                                                             |                                                                                                                                                                |            |                       |                          |
| III                 | C752                                                                        | Revised description to replace the words "Public Debt" with the words "Fiscal Service"<br>Revised comment to replace letters "BPD" with words "Fiscal Service" | S2 13-01   | 2014                  | TC                       |
| III                 | C753                                                                        | Revised description to replace the words "Public Debt" with the words "Fiscal Service"<br>Revised comment to replace letters "BPD" with words "Fiscal Service" | S2 13-01   | 2014                  | TC                       |
| III                 | C754                                                                        | Revised description to replace the words "Public Debt" with the words "Fiscal Service"<br>Revised comment to replace letters "BPD" with words "Fiscal Service" | S2 13-01   | 2014                  | TC                       |
| III                 | C755                                                                        | Revised description to replace the words "Public Debt" with the words "Fiscal Service"<br>Revised comment to replace letters "BPD" with words "Fiscal Service" | S2 13-01   | 2014                  | TC                       |
| III                 | C780                                                                        | Revised description to replace the words "Public Debt" with the words "Fiscal Service"                                                                         | S2 13-01   | 2014                  | TC                       |
| III                 | C784                                                                        | Revised description to replace the words "Public Debt" with the words "Fiscal Service"                                                                         | S2 13-01   | 2014                  | TC                       |
| III                 | E113                                                                        | Revised comment to replace the words "Public Debt" with the words "Fiscal Service"                                                                             | S2 13-01   | 2014                  | TC                       |
| III                 | E115                                                                        | Revised comment to replace the words "Public Debt" with the words "Fiscal Service"                                                                             | S2 13-01   | 2014                  | TC                       |
| III                 | E117                                                                        | Revised comment to replace the words "Public Debt" with the words "Fiscal Service"                                                                             | S2 13-01   | 2014                  | TC                       |
| III                 | E119                                                                        | Revised description to replace the words "Public Debt" with the words "Fiscal Service"                                                                         | S2 13-01   | 2014                  | TC                       |
| III                 | F366                                                                        | Revised comment to replace the words "Public Debt" with the words "Fiscal Service"                                                                             | S2 13-01   | 2014                  | TC                       |
|                     |                                                                             |                                                                                                                                                                |            |                       |                          |
| IV                  | <b>USSGL Account Attributes:</b>                                            |                                                                                                                                                                |            |                       |                          |
|                     | <b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b> |                                                                                                                                                                |            |                       |                          |
| IV                  | Credit Cohort Year                                                          | Revised domain values                                                                                                                                          | S2 13-01   | 2014                  | ADR                      |
| IV                  | Federal Nonfederal Code                                                     | Added domain value "Z - Non-Reciprocating Federal Activity"                                                                                                    | S2 13-01   | 2014                  | ADR                      |
| IV                  | Reporting Type Code                                                         | Revised domain value "E - Earmarked" to "E - Dedicated Collection"                                                                                             | S2 13-01   | 2014                  | ADR                      |
| IV                  | Reduction Type Code                                                         | Added                                                                                                                                                          | S2 13-01   | 2014                  | ADR                      |
|                     |                                                                             |                                                                                                                                                                |            |                       |                          |
| IV                  | <b>USSGL Proprietary and Budgetary Account Attribute Table:</b>             |                                                                                                                                                                |            |                       |                          |
|                     | <u>Attribute</u>                                                            |                                                                                                                                                                |            |                       |                          |
| IV                  | Credit Cohort Year                                                          | Revised domain values                                                                                                                                          | S2 13-01   | 2014                  | PROP TBL                 |
| IV                  | Reduction Type Code                                                         | Added                                                                                                                                                          | S2 13-01   | 2014                  | ATT TBL                  |
|                     |                                                                             |                                                                                                                                                                |            |                       |                          |
|                     | <u>USSGL</u>                                                                |                                                                                                                                                                |            |                       |                          |



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

| <b>DRAFT</b>        |                     |                                                                                                                                                                                                                                                              |            |                       |                          |
|---------------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------|--------------------------|
| <b>Section</b>      | <b>Item Changed</b> | <b>Change</b>                                                                                                                                                                                                                                                | <b>T/L</b> | <b>Effective Year</b> | <b>USSGL TFM SECTION</b> |
| <b>T/L S2 13-01</b> |                     |                                                                                                                                                                                                                                                              |            |                       |                          |
| IV                  | 241000              | Revised Federal Nonfederal Code attribute domain values from "G/N" to "N/Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank" | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 298000              | Revised Federal Nonfederal Code attribute domain values from "G/N" to "N/Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank" | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 310500              | Revised Federal Nonfederal Code attribute domain value from "G" to "Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank"      | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 310800              | Revised Federal Nonfederal Code attribute domain value from "G" to "Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank"      | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 310900              | Revised Federal Nonfederal Code attribute domain value from "G" to "Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank"      | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 438200              | Added Reduction Type Code attribute domain values "AB1", "AB2", "AB3", "AB4", "AB5", "SQ1", and "OTR"                                                                                                                                                        | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 438300              | Added Reduction Type Code attribute domain values "AB1", "AB2", "AB3", "AB4", "AB5", "SQ1", and "OTR"                                                                                                                                                        | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 438700              | Added Reduction Type Code attribute domain values "AB1", "AB2", "AB3", "AB4", "AB5", "SQ1", and "OTR"                                                                                                                                                        | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 438800              | Added Reduction Type Code attribute domain values "AB1", "AB2", "AB3", "AB4", "AB5", "SQ1", and "OTR"                                                                                                                                                        | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 439200              | Added Reduction Type Code attribute domain values "AB1", "AB2", "AB3", "AB4", "AB5", "SQ1", and "OTR"                                                                                                                                                        | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 439300              | Added Reduction Type Code attribute domain values "AB1", "AB2", "AB3", "AB4", "AB5", "SQ1", and "OTR"                                                                                                                                                        | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 570500              | Revised Federal Nonfederal Code attribute domain value from "G" to "Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank"      | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 570800              | Revised Federal Nonfederal Code attribute domain value from "G" to "Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank"      | S2 13-01   | 2014                  | ATT TBL                  |

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

| <b>DRAFT</b>        |                                                                    |                                                                                                                                                                                                                                                              |            |                       |                          |
|---------------------|--------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------|--------------------------|
| <b>Section</b>      | <b>Item Changed</b>                                                | <b>Change</b>                                                                                                                                                                                                                                                | <b>T/L</b> | <b>Effective Year</b> | <b>USSGL TFM SECTION</b> |
| <b>T/L S2 13-01</b> |                                                                    |                                                                                                                                                                                                                                                              |            |                       |                          |
| IV                  | 570900                                                             | Revised Federal Nonfederal Code attribute domain value from "G" to "Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank"      | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 599000                                                             | Revised Federal Nonfederal Code attribute domain values from "G/N" to "N/Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank" | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 599100                                                             | Revised Federal Nonfederal Code attribute domain values from "G/N" to "N/Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank" | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 619000                                                             | Revised Federal Nonfederal Code attribute domain values from "F/G/N" to "F/N"                                                                                                                                                                                | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 640000                                                             | Revised Federal Nonfederal Code attribute domain values from "F/G/N" to "F/N"                                                                                                                                                                                | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 711200                                                             | Revised Federal Nonfederal Code attribute domain values from "F/G" to "F"                                                                                                                                                                                    | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 719000                                                             | Revised Federal Nonfederal Code attribute domain values from "F/G/N" to "F/N"                                                                                                                                                                                | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 740000                                                             | Revised Federal Nonfederal Code attribute domain values from "G/N" to "N/Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank" | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 740100                                                             | Revised Federal Nonfederal Code attribute domain values from "G/N" to "N/Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank" | S2 13-01   | 2014                  | ATT TBL                  |
| IV                  | 740500                                                             | Revised Federal Nonfederal Code attribute domain values from "G/N" to "N/Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank" | S2 13-01   | 2014                  | ATT TBL                  |
|                     |                                                                    |                                                                                                                                                                                                                                                              |            |                       |                          |
|                     |                                                                    |                                                                                                                                                                                                                                                              |            |                       |                          |
|                     |                                                                    |                                                                                                                                                                                                                                                              |            |                       |                          |
| <b>V</b>            | <b>USSGL Crosswalks to Standard External Reports:</b>              |                                                                                                                                                                                                                                                              |            |                       |                          |
|                     | <b>SF 133: Report on Budget Execution and Budgetary Resources:</b> |                                                                                                                                                                                                                                                              |            |                       |                          |
|                     | <u>Column</u>                                                      |                                                                                                                                                                                                                                                              |            |                       |                          |
| V                   |                                                                    |                                                                                                                                                                                                                                                              |            |                       |                          |
|                     |                                                                    |                                                                                                                                                                                                                                                              |            |                       |                          |
|                     | <u>Line</u>                                                        |                                                                                                                                                                                                                                                              |            |                       |                          |
| V                   | 1000                                                               | Revised GTAS Fund Type Code attribute domain from "ES" to "ES/ET" with TAS Status Code "U" for USSGL account 439700                                                                                                                                          | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1000                                                               | Revised GTAS Fund Type Code attribute domain from "EG/ET" to "EG" with TAS Status Code "U/E" for USSGL account 439700                                                                                                                                        | S2 13-01   | 2014                  | SF-133                   |

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

| <b>DRAFT</b>        |                     |                                                                                                                                                                             |            |                       |                          |
|---------------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------|--------------------------|
| <b>Section</b>      | <b>Item Changed</b> | <b>Change</b>                                                                                                                                                               | <b>T/L</b> | <b>Effective Year</b> | <b>USSGL TFM SECTION</b> |
| <b>T/L S2 13-01</b> |                     |                                                                                                                                                                             |            |                       |                          |
| V                   | 1020                | Revised TAS Status Code attribute domain from "U" to "U/E" for USSGL account 437000                                                                                         | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1020                | Revised Authority Type Code attribute domains from "D/P/S" to "S" with GTAS Fund Type Code attribute domains "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 438200 and 438300 | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1020                | Add row with Authority Type Code attribute domain "D" with GTAS Fund Type Code attribute domains "ES/ET" for USSGL accounts 438200 and 438300                               | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1020                | Add row with Authority Type Code attribute domain "P" with GTAS Fund Type Code attribute domains "EP/ER/ES/ET/TR" for USSGL accounts 438200 and 438300                      | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1020                | Deleted row with GTAS Fund Type Code attribute domain "ES" from USSGL account 439800                                                                                        | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1130                | Added Reduction Type attribute domain values to USSGL account 439200                                                                                                        | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1131                | Deleted row with GTAS Fund Type Code attribute domain "EG" for USSGL account 438300                                                                                         | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1131                | Added Reduction Type attribute domain values to USSGL account 439300                                                                                                        | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1132                | Added Reduction Type attribute domain values to USSGL accounts 438200 and 438700                                                                                            | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1132                | Revised GTAS Fund Type Code attribute domains from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ER/ES/ET/TR" for USSGL account 438200                                                   | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1133                | Added Reduction Type attribute domain values to USSGL accounts 438300 and 438800                                                                                            | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1133                | Revised GTAS Fund Type Code attribute domains from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ER/ES/ET/TR" for USSGL account 438300                                                   | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1170                | Deleted row with GTAS Fund Type Code attribute domain "EG" for USSGL account 438400                                                                                         | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1173                | Added Reduction Type attribute domains to USSGL account 439200                                                                                                              | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1174                | Added Reduction Type attribute domain values to USSGL account 438200                                                                                                        | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1230                | Added Reduction Type attribute domain values to USSGL accounts 439200 and 439300                                                                                            | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1232                | Added Reduction Type attribute domain values to USSGL accounts 438200, 438300, 438700, and 438800                                                                           | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1232                | Revised GTAS Fund Type Code attribute domains from "ES/ET" to "EP/ER/ES/ET/TR" for USSGL accounts 438200 and 438300                                                         | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1272                | Added Reduction Type attribute domains to USSGL account 439200                                                                                                              | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1273                | Added Reduction Type attribute domain values to USSGL account 438200                                                                                                        | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1320                | Added Reduction Type attribute domains to USSGL account 439200                                                                                                              | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1420                | Added Reduction Type attribute domains to USSGL account 439200                                                                                                              | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1520                | Added Reduction Type attribute domain values to USSGL accounts 439200 and 439300                                                                                            | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1620                | Added Reduction Type attribute domain values to USSGL accounts 439200 and 439300                                                                                            | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1722                | Added Reduction Type attribute domains to USSGL account 439200                                                                                                              | S2 13-01   | 2014                  | SF-133                   |
| V                   | 1723                | Added Reduction Type attribute domain values to USSGL accounts 438200 and 438300                                                                                            | S2 13-01   | 2014                  | SF-133                   |

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

| <b>DRAFT</b>        |                                                                                      |                                                                                                                           |            |                       |                          |
|---------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|------------|-----------------------|--------------------------|
| <b>Section</b>      | <b>Item Changed</b>                                                                  | <b>Change</b>                                                                                                             | <b>T/L</b> | <b>Effective Year</b> | <b>USSGL TFM SECTION</b> |
| <b>T/L S2 13-01</b> |                                                                                      |                                                                                                                           |            |                       |                          |
| V                   | 1133                                                                                 | Revised GTAS Fund Type Code attribute domains from “EC/EG/EM/EP/ER/ES/ET/TR” to “EP/ER/ES/ET/TR” for USSGL account 438300 | S2 13-01   | 2014                  | P&F                      |
| V                   | 1170                                                                                 | Deleted row with GTAS Fund Type Code attribute domain “EG” for USSGL account 438400                                       | S2 13-01   | 2014                  | P&F                      |
| V                   | 1173                                                                                 | Added Reduction Type attribute domains to USSGL account 439200                                                            | S2 13-01   | 2014                  | P&F                      |
| V                   | 1174                                                                                 | Added Reduction Type attribute domains to USSGL account 438200                                                            | S2 13-01   | 2014                  | P&F                      |
| V                   | 1230                                                                                 | Added Reduction Type attribute domains to USSGL accounts 439200 and 439300                                                | S2 13-01   | 2014                  | P&F                      |
| V                   | 1232                                                                                 | Added Reduction Type attribute domain values to USSGL accounts 438200, 438300, 438700, and 438800                         | S2 13-01   | 2014                  | P&F                      |
| V                   | 1232                                                                                 | Revised GTAS Fund Type Code attribute domains from “ES/ET” to “EP/ER/ES/ET/TR” for USSGL accounts 438200 and 438300       | S2 13-01   | 2014                  | P&F                      |
| V                   | 1272                                                                                 | Added Reduction Type attribute domains to USSGL account 439200                                                            | S2 13-01   | 2014                  | P&F                      |
| V                   | 1273                                                                                 | Added Reduction Type attribute domains to USSGL account 438200                                                            | S2 13-01   | 2014                  | P&F                      |
| V                   | 1320                                                                                 | Added Reduction Type attribute domains to USSGL account 439200                                                            | S2 13-01   | 2014                  | P&F                      |
| V                   | 1420                                                                                 | Added Reduction Type attribute domains to USSGL account 439200                                                            | S2 13-01   | 2014                  | P&F                      |
| V                   | 1520                                                                                 | Added Reduction Type attribute domains to USSGL accounts 439200 and 439300                                                | S2 13-01   | 2014                  | P&F                      |
| V                   | 1620                                                                                 | Added Reduction Type attribute domains to USSGL accounts 439200 and 439300                                                | S2 13-01   | 2014                  | P&F                      |
| V                   | 1722                                                                                 | Added Reduction Type attribute domains to USSGL account 439200                                                            | S2 13-01   | 2014                  | P&F                      |
| V                   | 1723                                                                                 | Added Reduction Type attribute domains to USSGL accounts 438200 and 438300                                                | S2 13-01   | 2014                  | P&F                      |
| V                   | 1823                                                                                 | Added Reduction Type attribute domains to USSGL accounts 438200 and 438300                                                | S2 13-01   | 2014                  | P&F                      |
| V                   | 5010                                                                                 | Added USSGL 162100 and 162200                                                                                             | S2 13-01   | 2014                  | P&F                      |
| V                   | 5011                                                                                 | Added USSGL 162100 and 162200                                                                                             | S2 13-01   | 2014                  | P&F                      |
|                     |                                                                                      |                                                                                                                           |            |                       |                          |
|                     |                                                                                      |                                                                                                                           |            |                       |                          |
|                     |                                                                                      |                                                                                                                           |            |                       |                          |
|                     | <b>FMS 2108: Yearend Closing Statement:</b>                                          |                                                                                                                           |            |                       |                          |
|                     | <i>Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 Reporting</i> |                                                                                                                           |            |                       |                          |
|                     | <u>Column</u>                                                                        |                                                                                                                           |            |                       |                          |
| V                   | 2                                                                                    | Deleted USSGL account 119500                                                                                              | S2 13-01   | 2014                  | FMS 2108                 |
|                     |                                                                                      |                                                                                                                           |            |                       |                          |
|                     | <u>Footnote</u>                                                                      |                                                                                                                           |            |                       |                          |
| V                   | None                                                                                 |                                                                                                                           |            |                       |                          |
|                     |                                                                                      |                                                                                                                           |            |                       |                          |
|                     | <b>Balance Sheet:</b>                                                                |                                                                                                                           |            |                       |                          |
|                     | <u>Line</u>                                                                          |                                                                                                                           |            |                       |                          |

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

| <b>DRAFT</b>        |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            |                       |                          |
|---------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------|--------------------------|
| <b>Section</b>      | <b>Item Changed</b>           | <b>Change</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>T/L</b> | <b>Effective Year</b> | <b>USSGL TFM SECTION</b> |
| <b>T/L S2 13-01</b> |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            |                       |                          |
| V                   | 19                            | Added Domain value of "F" and Deleted Domain value of "G" for Federal NonFederal Code attribute for USSGL account 294000                                                                                                                                                                                                                                                                                                                                                                         | S2 13-01   | 2014                  | BS                       |
| V                   | 19                            | Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 241000 and 298000                                                                                                                                                                                                                                                                                                                                                                                      | S2 13-01   | 2014                  | BS                       |
|                     | 30                            | Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 310500, 310800, and 310900                                                                                                                                                                                                                                                                                                                                                                             | S2 13-01   | 2014                  | BS                       |
|                     | 31                            | Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 310500, 310800, and 310900                                                                                                                                                                                                                                                                                                                                                                             | S2 13-01   | 2014                  | BS                       |
|                     | 32                            | Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 570500, 570800, and 570900; Revised Federal NonFederal Code attribute domain values from "G/N" to "N/Z" for USSGL accounts 599000, 599100, 740000, 740100, and 740500; Revised Federal NonFederal Code attribute domain values from "F/G/N" to "F/N" for USSGL accounts 619000, 640000, and 719000; Revised Federal NonFederal Code attribute domain values from "F/G" to "F" for USSGL account 711200 | S2 13-01   | 2014                  | BS                       |
|                     | 33                            | Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 570500, 570800, and 570900; Revised Federal NonFederal Code attribute domain values from "G/N" to "N/Z" for USSGL accounts 599000, 599100, 740000, 740100, and 740500; Revised Federal NonFederal Code attribute domain values from "F/G/N" to "F/N" for USSGL accounts, 640000, and 719000; Revised Federal NonFederal Code attribute domain values from "F/G" to "F" for USSGL account 711200        | S2 13-01   | 2014                  | BS                       |
|                     |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            |                       |                          |
|                     |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            |                       |                          |
|                     | <u>Footnote</u>               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            |                       |                          |
| V                   |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            |                       |                          |
|                     |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            |                       |                          |
|                     | <b>Statement of Net Cost:</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            |                       |                          |
|                     | <u>Line</u>                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            |                       |                          |
| V                   | 1                             | Added USSGL accounts 717100 and 717200; Revised Federal NonFederal Code attribute domain values from "F/G/N" to "F/N" for USSGL accounts 619000 and 640000                                                                                                                                                                                                                                                                                                                                       | S2 13-01   | 2014                  | SNC                      |
| V                   | 2                             | Revised Federal NonFederal Code attribute domain values from "F/G" to "F" for USSGL account 711200; Revised Federal NonFederal Code attribute domain values from "F/G/N" to "F/N" for USSGL account 719000                                                                                                                                                                                                                                                                                       | S2 13-01   | 2014                  | SNC                      |
| V                   | 4                             | Deleted USSGL accounts 717100 and 717200                                                                                                                                                                                                                                                                                                                                                                                                                                                         | S2 13-01   | 2014                  | SNC                      |
| V                   | 4                             | Revised Federal NonFederal Code attribute domain value from "blank" to "NonFed" for USSGL accounts 727100 and 727200                                                                                                                                                                                                                                                                                                                                                                             | S2 13-01   | 2014                  | SNC                      |

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

| <b>DRAFT</b>        |                                              |                                                                                                                                                                                                            |            |                       |                          |
|---------------------|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------|--------------------------|
| <b>Section</b>      | <b>Item Changed</b>                          | <b>Change</b>                                                                                                                                                                                              | <b>T/L</b> | <b>Effective Year</b> | <b>USSGL TFM SECTION</b> |
| <b>T/L S2 13-01</b> |                                              |                                                                                                                                                                                                            |            |                       |                          |
| V                   | 4                                            | Revised Exchange Nonexchange Code attribute domain value from "blank" to "X" for USSGL accounts 727100 and 727200                                                                                          | S2 13-01   | 2014                  | SNC                      |
| V                   | 6                                            | Revised Federal NonFederal Code attribute domain values from "F/G/N" to "F/N" for USSGL account 640000                                                                                                     | S2 13-01   | 2014                  | SNC                      |
| V                   | 7                                            | Revised Federal NonFederal Code attribute domain values from "F/G" to "F" for USSGL account 711200; Revised Federal NonFederal Code attribute domain values from "F/G/N" to "F/N" for USSGL account 719000 | S2 13-01   | 2014                  | SNC                      |
|                     |                                              |                                                                                                                                                                                                            |            |                       |                          |
|                     | <u>Footnote</u>                              |                                                                                                                                                                                                            |            |                       |                          |
| V                   | None                                         |                                                                                                                                                                                                            |            |                       |                          |
|                     |                                              |                                                                                                                                                                                                            |            |                       |                          |
|                     | <b>Statement of Changes in Net Position:</b> |                                                                                                                                                                                                            |            |                       |                          |
|                     | <u>Line</u>                                  |                                                                                                                                                                                                            |            |                       |                          |
|                     |                                              |                                                                                                                                                                                                            |            |                       |                          |
|                     |                                              |                                                                                                                                                                                                            |            |                       |                          |
|                     |                                              |                                                                                                                                                                                                            |            |                       |                          |
|                     |                                              |                                                                                                                                                                                                            |            |                       |                          |
|                     | <u>Footnote</u>                              |                                                                                                                                                                                                            |            |                       |                          |
| V                   |                                              |                                                                                                                                                                                                            |            |                       |                          |
|                     |                                              |                                                                                                                                                                                                            |            |                       |                          |
|                     | <b>Statement of Budgetary Resources:</b>     |                                                                                                                                                                                                            |            |                       |                          |
|                     | <u>Column</u>                                |                                                                                                                                                                                                            |            |                       |                          |
|                     |                                              |                                                                                                                                                                                                            |            |                       |                          |
|                     | <u>Line</u>                                  |                                                                                                                                                                                                            |            |                       |                          |
| V                   | 1000                                         | Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL accounts 413700, 413900, 414900, 416600, and 417200                                                                            | S2 13-01   | 2014                  | SBR                      |
| V                   | 1000                                         | Revised GTAS Fund Type Code attribute domain value from "ET" to "EG/EP/ER/ET" for USSGL account 413900                                                                                                     | S2 13-01   | 2014                  | SBR                      |
| V                   | 1000                                         | Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" for USSGL account 429500                                                                                        | S2 13-01   | 2014                  | SBR                      |
| V                   | 1000                                         | Revised GTAS Fund Type Code attribute domain value from "EG/EP/ER/ES/ET" to "EG/EP/ER/ES/ET/TR" for USSGL account 438400                                                                                   | S2 13-01   | 2014                  | SBR                      |
| V                   | 1020                                         | Add row with Authority Type Code attribute domain "D" with GTAS Fund Type Code attribute domains "ES/ET" for USSGL accounts 438200 and 438300                                                              | S2 13-01   | 2014                  | SBR                      |

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

| <b>DRAFT</b>        |                     |                                                                                                                                                                             |            |                       |                          |
|---------------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------|--------------------------|
| <b>Section</b>      | <b>Item Changed</b> | <b>Change</b>                                                                                                                                                               | <b>T/L</b> | <b>Effective Year</b> | <b>USSGL TFM SECTION</b> |
| <b>T/L S2 13-01</b> |                     |                                                                                                                                                                             |            |                       |                          |
| V                   | 1020                | Add row with Authority Type Code attribute domain "P" with GTAS Fund Type Code attribute domains "EP/ER/ES/ET/TR" for USSGL accounts 438200 and 438300                      | S2 13-01   | 2014                  | SBR                      |
| V                   | 1020                | Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL accounts 413000, 413200, 413700, 416600, and 417200                                             | S2 13-01   | 2014                  | SBR                      |
| V                   | 1020                | Revised Authority Type Code attribute domain values from "B/P/S" to "P/S" for USSGL accounts 414000                                                                         | S2 13-01   | 2014                  | SBR                      |
| V                   | 1020                | Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP" for USSGL account 414000                                                      | S2 13-01   | 2014                  | SBR                      |
| V                   | 1020                | Revised Debit Credit Indicator attribute domain from "D/C" to "D" for USSGL 419600                                                                                          | S2 13-01   | 2014                  | SBR                      |
| V                   | 1020                | Revised Debit Credit Indicator attribute domain from "D/C" to "C" for USSGL 419700                                                                                          | S2 13-01   | 2014                  | SBR                      |
| V                   | 1020                | Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" for USSGL account 429500                                                         | S2 13-01   | 2014                  | SBR                      |
| V                   | 1020                | Revised Authority Type Code attribute domains from "D/P/S" to "S" with GTAS Fund Type Code attribute domains "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 438200 and 438300 | S2 13-01   | 2014                  | SBR                      |
| V                   | 1020                | Revised GTAS Fund Type Code attribute domain value from "EG/EP/ER/ES/ET" to "EG/EP/ER/ES/ET/TR" for USSGL account 438400                                                    | S2 13-01   | 2014                  | SBR                      |
| V                   | 1020                | Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET" for USSGL account 438700 and 438800                                           | S2 13-01   | 2014                  | SBR                      |
| V                   | 1043                | Revised Debit Credit Indicator attribute domain from "D/C" to "D" for USSGL 419600                                                                                          | S2 13-01   | 2014                  | SBR                      |
| V                   | 1043                | Revised Debit Credit Indicator attribute domain from "D/C" to "C" for USSGL 419700                                                                                          | S2 13-01   | 2014                  | SBR                      |
| V                   | 1043                | Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" for USSGL account 429500                                                         | S2 13-01   | 2014                  | SBR                      |
| V                   | 1290                | Added row for Beginning Indicator for USSGL 412600                                                                                                                          | S2 13-01   | 2014                  | SBR                      |
| V                   | 1290                | Added TAS Status Code attribute domain value "U" with GTAS Fund Type Code "ES" for USSGL 412700                                                                             | S2 13-01   | 2014                  | SBR                      |
| V                   | 1290                | Add row with Authority Type Code attribute domain "P" with GTAS Fund Type Code attribute domains "EP/ER/ES/ET/TR" for USSGL accounts 438200 and 438300                      | S2 13-01   | 2014                  | SBR                      |
| V                   | 1290                | Deleted row with GTAS Fund Type Code attribute domain "EG" for USSGL account 439700                                                                                         | S2 13-01   | 2014                  | SBR                      |
| V                   | 1290                | Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET" to "EG" where TAS Status Code is "E" for USSGL account 411900                                | S2 13-01   | 2014                  | SBR                      |
| V                   | 1290                | Revised Debit/Credit Indicator attribute domain value from "C" to "D/C" for USSGL account 412600                                                                            | S2 13-01   | 2014                  | SBR                      |
| V                   | 1290                | Revised GTAS Fund Type Code attribute domain value from "ET" to "ES/ET" for USSGL account 412600                                                                            | S2 13-01   | 2014                  | SBR                      |



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

| <b>DRAFT</b>        |                     |                                                                                                                                                                                          |            |                       |                          |
|---------------------|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------|--------------------------|
| <b>Section</b>      | <b>Item Changed</b> | <b>Change</b>                                                                                                                                                                            | <b>T/L</b> | <b>Effective Year</b> | <b>USSGL TFM SECTION</b> |
| <b>T/L S2 13-01</b> |                     |                                                                                                                                                                                          |            |                       |                          |
| V                   | 1290                | Revised GTAS Fund Type Code attribute domain value from “EC/EG/EM/EP/ER/ES/ET/TR” to “EG/EP/ER/ES/ET” for USSGL account 413800                                                           | S2 13-01   | 2014                  | SBR                      |
| V                   | 1290                | Revised GTAS Fund Type Code attribute domain values from “EC/EG/EM/EP/ER/ES/ET/TR” to “EG/EP” for USSGL account 414000                                                                   | S2 13-01   | 2014                  | SBR                      |
| V                   | 1290                | Revised Authority Type Code attribute domain value from “blank” to “P” for USSGL 415700                                                                                                  | S2 13-01   | 2014                  | SBR                      |
| V                   | 1290                | Revised TAS Status Code attribute domain values from “U/E” to “U” for USSGL accounts 416600 and 417200                                                                                   | S2 13-01   | 2014                  | SBR                      |
| V                   | 1290                | Revised GTAS Fund Type Code attribute domain value from “EG” to “EC/EG/EM/EP/ER/ES/ET/TR” for USSGL account 437000                                                                       | S2 13-01   | 2014                  | SBR                      |
| V                   | 1290                | Revised Authority Type Code attribute domains from "D/P" to "D" and GTAS Fund Type Code attribute domains from “EC/EG/EM/EP/ER/ES/ET/TR” to “ES/ET” for USSGL accounts 438200 and 438300 | S2 13-01   | 2014                  | SBR                      |
| V                   | 1290                | Revised GTAS Fund Type Code attribute domain value from “ET” to “ES/ET” with Authority Type Code attribute domain "P" for USSGL account 438400                                           | S2 13-01   | 2014                  | SBR                      |
| V                   | 1290                | Revised GTAS Fund Type Code attribute domain by removing “EG” with Authority Type Code attribute domain "D" from USSGL account 438400                                                    | S2 13-01   | 2014                  | SBR                      |
| V                   | 1490                | Revised GTAS Fund Type Code attribute domain value from “EC/EG/EM/EP/ER/ES/ET/TR” to “ES/ET” for USSGL account 412800                                                                    | S2 13-01   | 2014                  | SBR                      |
| V                   | 1490                | Revised GTAS Fund Type Code attribute domain value from “EP” to “EG/EP/ER/TR” for USSGL account 414200                                                                                   | S2 13-01   | 2014                  | SBR                      |
| V                   | 1690                | Revised GTAS Fund Type Code attribute domain value from “EC/EG/EM/EP/ER/ES/ET/TR” to “EG/EP/ER/ET” for USSGL accounts 403200, 403400, 413100, 413300, 416000, 439200, 439300, and 439500 | S2 13-01   | 2014                  | SBR                      |
| V                   | 1690                | Revised TAS Status Code attribute domain values from “U/E” to “U” for USSGL account 413700                                                                                               | S2 13-01   | 2014                  | SBR                      |
| V                   | 1890                | Revised GTAS Fund Type Code attribute domain values from “EC/EG/EM/EP/ER/ES/ET/TR” to “EG/EP” for USSGL account 414000                                                                   | S2 13-01   | 2014                  | SBR                      |
| V                   | 1890                | Revised GTAS Fund Type Code attribute domain value from “EC/EG/EM/EP/ER/ET/TR” to “EC/EG/EM/EP/ER/ES/ET/TR” for USSGL account 417000                                                     | S2 13-01   | 2014                  | SBR                      |
| V                   | 1890                | Revised TAS Status Code attribute domain values from “U/E” to “U” for USSGL account 417200                                                                                               | S2 13-01   | 2014                  | SBR                      |
| V                   | 1890                | Revised Federal NonFederal Code attribute domain value from “F” to “E/F” for USSGL account 422100                                                                                        | S2 13-01   | 2014                  | SBR                      |
| V                   | 1890                | Revised Federal NonFederal Code attribute domain value from “E” to “E/F/N” for USSGL 422200                                                                                              | S2 13-01   | 2014                  | SBR                      |

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

| <b>DRAFT</b>                                           |                     |                                                                                                                                                                                                  |            |                       |                          |
|--------------------------------------------------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------|--------------------------|
| <b>Section</b>                                         | <b>Item Changed</b> | <b>Change</b>                                                                                                                                                                                    | <b>T/L</b> | <b>Effective Year</b> | <b>USSGL TFM SECTION</b> |
| <b>T/L S2 13-01</b>                                    |                     |                                                                                                                                                                                                  |            |                       |                          |
| V                                                      | 1890                | Revised Debit Credit Indicator attribute domain value from “C” to “D/C” for USSGL account 428700                                                                                                 | S2 13-01   | 2014                  | SBR                      |
| V                                                      | 1890                | Revised GTAS Fund Type Code attribute domain value from “EG/EP/ER/ET” to “EG/EP/ER/ET/TR” for USSGL account 438400                                                                               | S2 13-01   | 2014                  | SBR                      |
| V                                                      | 3090                | Revised GTAS Fund Type Code attribute domain value from “EC/EG/EM/EP/ES/ET/TR” to “EC/EG/EM/EP/ER/ES/ET/TR” for USSGL account 428500                                                             | S2 13-01   | 2014                  | SBR                      |
| V                                                      | 4179                | Revised GTAS Fund Type Code attribute domain value from “EC/EG/EM/EP/ER/ES/ET/TR” to “EC/EG/EM/EP/ER/ES/ET/TR” for USSGL account 421000                                                          | S2 13-01   | 2014                  | SBR                      |
| V                                                      | 4179                | Revised GTAS Fund Type Code attribute domain value from “EC/EG/EP/ER/ES/ET/TR” to “EC/EG/EM/EP/ER/ES/ET/TR” for USSGL account 421500                                                             | S2 13-01   | 2014                  | SBR                      |
| V                                                      | 4187                | Revised TAS Status Code attribute domain value from “U/E” to “U” for USSGL accounts 427300 and 429000                                                                                            | S2 13-01   | 2014                  | SBR                      |
| V                                                      | 4187                | Revised GTAS Fund Type Code attribute domain value from “EC/EG/EM/EP/ER/ES/ET/TR” to “EP/ER/TR” for USSGL account 429000                                                                         | S2 13-01   | 2014                  | SBR                      |
|                                                        | <u>Footnote</u>     |                                                                                                                                                                                                  |            |                       |                          |
| V                                                      | None                |                                                                                                                                                                                                  |            |                       |                          |
| <b>Statement of Custodial Activity:</b>                |                     |                                                                                                                                                                                                  |            |                       |                          |
|                                                        | <u>Line</u>         |                                                                                                                                                                                                  |            |                       |                          |
| V                                                      |                     |                                                                                                                                                                                                  |            |                       |                          |
|                                                        | <u>Footnote</u>     |                                                                                                                                                                                                  |            |                       |                          |
| V                                                      |                     |                                                                                                                                                                                                  |            |                       |                          |
| <b>VI USSGL Crosswalks to Reclassified Statements:</b> |                     |                                                                                                                                                                                                  |            |                       |                          |
| <b>Reclassified Balance Sheet:</b>                     |                     |                                                                                                                                                                                                  |            |                       |                          |
|                                                        | <u>Line</u>         |                                                                                                                                                                                                  |            |                       |                          |
| VI                                                     | 2.4                 | Revised line title from "Troubled Assest Relief Program Direct Loans and Equity Investments (for use by Treasury only)" to "TARP Direct Loans and Equity Investments (for use by Treasury only)" | S2 13-01   | 2014                  | RBS                      |
| VI                                                     | 2.5                 | Added line titled "Inventory and Related Property"                                                                                                                                               | S2 13-01   | 2014                  | RBS                      |
| VI                                                     | 2.6                 | Revised line title from "Inventory and Related Property" to "Property, Plant, and Equipment"                                                                                                     | S2 13-01   | 2014                  | RBS                      |
| VI                                                     | 2.7                 | Revised line title from "Property, Plant, and Equipment" to "Debt and Equity Securities"                                                                                                         | S2 13-01   | 2014                  | RBS                      |

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

| <b>DRAFT</b>        |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |            |                       |                          |
|---------------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------|--------------------------|
| <b>Section</b>      | <b>Item Changed</b> | <b>Change</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>T/L</b> | <b>Effective Year</b> | <b>USSGL TFM SECTION</b> |
| <b>T/L S2 13-01</b> |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |            |                       |                          |
| VI                  | 2.8                 | Revised line title from "Debt and Equity Securities" to "Investments in Government Sponsored Enterprises"                                                                                                                                                                                                                                                                                                                                                                                                                | S2 13-01   | 2014                  | RBS                      |
| VI                  | 2.9                 | Revised line title from "Investments in Government Sponsored Enterprises" to "Derivative Assets"                                                                                                                                                                                                                                                                                                                                                                                                                         | S2 13-01   | 2014                  | RBS                      |
| VI                  | 2.10                | Revised line title from "Derivative Assets" to "Other Assets"                                                                                                                                                                                                                                                                                                                                                                                                                                                            | S2 13-01   | 2014                  | RBS                      |
| VI                  | 2.11                | Revised line title from "Other Assets" to "Total Non-Federal Assets"                                                                                                                                                                                                                                                                                                                                                                                                                                                     | S2 13-01   | 2014                  | RBS                      |
| VI                  | 2.12                | Deleted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | S2 13-01   | 2014                  | RBS                      |
| VI                  | 7.1                 | Added USSGL account 294000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | S2 13-01   | 2014                  | RBS                      |
| VI                  | 7.10                | Deleted USSGL account 294000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | S2 13-01   | 2014                  | RBS                      |
| VI                  | 7.10                | Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 241000 and 298000                                                                                                                                                                                                                                                                                                                                                                                                              | S2 13-01   | 2014                  | RBS                      |
| VI                  | 9.1                 | Revised line title from "Net Position - Non Earmarked Funds" to "Net Position - All Other Funds"                                                                                                                                                                                                                                                                                                                                                                                                                         | S2 13-01   | 2014                  | RBS                      |
| VI                  | 9.1                 | Revised Federal NonFederal Code attribute domain value from "F" to "F/N" for USSGL account 532500                                                                                                                                                                                                                                                                                                                                                                                                                        | S2 13-01   | 2014                  | RBS                      |
| VI                  | 9.1                 | Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 310500, 310800, 310900, 570500, 570800, and 570900; Revised Federal NonFederal Code attribute domain values from "G/N" to "N/Z" for USSGL accounts 599000, 599100, 740000, 740100, and 740500; Revised Federal NonFederal Code attribute domain values from "F/G/N" to "F/N" for USSGL accounts 619000, 640000, and 719000; Revised Federal NonFederal Code attribute domain values from "F/G" to "F" for USSGL account 711200 | S2 13-01   | 2014                  | RBS                      |
| VI                  | 9.2                 | Revised line title from "Net Position - Earmarked Funds" to "Net Position - Funds From Dedicated Collections"                                                                                                                                                                                                                                                                                                                                                                                                            | S2 13-01   | 2014                  | RBS                      |
| VI                  | 9.2                 | Added USSGL accounts 540500 and 540600                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | S2 13-01   | 2014                  | RBS                      |
| VI                  | 9.2                 | Revised Federal NonFederal attribute domain value from "F" to "F/N" for USSGL account 532500                                                                                                                                                                                                                                                                                                                                                                                                                             | S2 13-01   | 2014                  | RBS                      |
| VI                  | 9.2                 | Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 310500, 310800, 310900, 570500, 570800, and 570900; Revised Federal NonFederal Code attribute domain value from "G/N" to "N/Z" for USSGL accounts 599000, 599100, 740000, 740100, and 740500; Revised Federal NonFederal Code attribute domain values from "F/G/N" to "F/N" for USSGL accounts 619000, 640000, and 719000; Revised Federal NonFederal Code attribute domain values from "F/G" to "F" for USSGL account 711200  | S2 13-01   | 2014                  | RBS                      |
|                     |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |            |                       |                          |

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

| <b>DRAFT</b>                                             |                     |                                                                                                                      |            |                       |                          |
|----------------------------------------------------------|---------------------|----------------------------------------------------------------------------------------------------------------------|------------|-----------------------|--------------------------|
| <b>Section</b>                                           | <b>Item Changed</b> | <b>Change</b>                                                                                                        | <b>T/L</b> | <b>Effective Year</b> | <b>USSGL TFM SECTION</b> |
| <b>T/L S2 13-01</b>                                      |                     |                                                                                                                      |            |                       |                          |
| VI                                                       | <u>Footnote</u>     |                                                                                                                      |            |                       |                          |
| <b>Reclassified Statement of Net Cost:</b>               |                     |                                                                                                                      |            |                       |                          |
|                                                          | <u>Line</u>         |                                                                                                                      |            |                       |                          |
| VI                                                       | 2                   | Added USSGL accounts 717100 and 717200                                                                               | S2 13-01   | 2014                  | RSNC                     |
| VI                                                       | 4                   | Deleted USSGL accounts 717100 and 717200                                                                             | S2 13-01   | 2014                  | RSNC                     |
| VI                                                       | 4                   | Revised Federal NonFederal Code attribute domain value from "blank" to "N" for USSGL accounts 727100 and 727200      | S2 13-01   | 2014                  | RSNC                     |
| VI                                                       | 4                   | Revised Exchange Nonexchange Code attribute domain value from "blank" to "X" for USSGL accounts 727100 and 727200    | S2 13-01   | 2014                  | RSNC                     |
| VI                                                       | 6.3                 | Deleted USSGL accounts 619000 and 672000                                                                             | S2 13-01   | 2014                  | RSNC                     |
| VI                                                       | 6.4                 | Deleted USSGL accounts 721000 and 728000                                                                             | S2 13-01   | 2014                  | RSNC                     |
| VI                                                       | 6.6                 | Deleted USSGL account 729000                                                                                         | S2 13-01   | 2014                  | RSNC                     |
| VI                                                       | 6.7                 | Deleted USSGL accounts 619000 and 640000                                                                             | S2 13-01   | 2014                  | RSNC                     |
| VI                                                       | 11.2                | Added USSGL accounts 619000 and 672000                                                                               | S2 13-01   | 2014                  | RSNC                     |
| VI                                                       | 11.3                | Added USSGL accounts 721100 and 728000                                                                               | S2 13-01   | 2014                  | RSNC                     |
| VI                                                       | 11.5                | Added USSGL account 729000                                                                                           | S2 13-01   | 2014                  | RSNC                     |
| VI                                                       | 11.6                | Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 599000 and 599100          | S2 13-01   | 2014                  | RSNC                     |
|                                                          | <u>Footnote</u>     |                                                                                                                      |            |                       |                          |
| VI                                                       | 4                   | Deleted                                                                                                              | S2 13-01   | 2014                  | RSNC                     |
| VI                                                       | 5                   | Deleted                                                                                                              | S2 13-01   | 2014                  | RSNC                     |
| <b>Reclassified Statement of Changes in Net Position</b> |                     |                                                                                                                      |            |                       |                          |
|                                                          | <u>Line</u>         |                                                                                                                      |            |                       |                          |
| VI                                                       | 3.1                 | Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 310900, 570900, and 740100 | S2 13-01   | 2014                  | RSCNP                    |
| VI                                                       | 3.2                 | Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 310800, 570800, and 740000 | S2 13-01   | 2014                  | RSCNP                    |
| VI                                                       | 3.3                 | Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 310500, 570500, and 740500 | S2 13-01   | 2014                  | RSCNP                    |

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

|              |                                                 |  | DRAFT                                                                                                                                 |          |                |                   |
|--------------|-------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------|----------|----------------|-------------------|
| Section      | Item Changed                                    |  | Change                                                                                                                                | T/L      | Effective Year | USSGL TFM SECTION |
|              |                                                 |  |                                                                                                                                       |          |                |                   |
| T/L S2 13-01 |                                                 |  |                                                                                                                                       |          |                |                   |
| VI           | 6.4                                             |  | Deleted USSGL accounts 711200 and 719000                                                                                              | S2 13-01 | 2014           | RSCNP             |
| VI           | 7.12                                            |  | Added USSGL account 5919; Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 599000 and 599100 | S2 13-01 | 2014           | RSCNP             |
| VI           | 8.6                                             |  | Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 599000 and 599100                           | S2 13-01 | 2014           | RSCNP             |
|              |                                                 |  |                                                                                                                                       |          |                |                   |
|              | Footnote                                        |  |                                                                                                                                       |          |                |                   |
| VI           |                                                 |  |                                                                                                                                       |          |                |                   |
|              |                                                 |  |                                                                                                                                       |          |                |                   |
|              |                                                 |  |                                                                                                                                       |          |                |                   |
| VII          | Validations and Edits for Fiscal 2014 Reporting |  |                                                                                                                                       |          |                |                   |
|              | Edits                                           |  |                                                                                                                                       |          |                |                   |
|              | Edit Number                                     |  |                                                                                                                                       |          |                |                   |
| VII          | 7                                               |  | Deleted USSGL account 119500                                                                                                          | S2 13-01 | 2014           | EDITS             |
| VII          | 22                                              |  | Added USSGL accounts 110100, 110300, 110900, 114500, and 199900                                                                       | S2 13-01 | 2014           | EDITS             |
| VII          | 23                                              |  | Added USSGL accounts 110100, 110300, 110900, 114500, 199900, 320600, and 571200                                                       | S2 13-01 | 2014           | EDITS             |

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

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

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

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

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

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

USSGL accounts appearing in bold are new or indicate a change from the last USSGL TFM Supplement release (changes to the title, normal balance, and/or definition).

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## SUPPLEMENT

## Section I

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                     | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|-------------------------------------------------------------------------|----------------------------------|
| <b>1000</b>                      | <b>ASSETS</b>                                                           |                                  |
| 1010                             | Fund Balance With Treasury                                              | Debit                            |
| 1090                             | Fund Balance With Treasury Under a Continuing Resolution                | Debit                            |
|                                  | <b>CASH</b>                                                             |                                  |
| 1110                             | Undeposited Collections                                                 | Debit                            |
| 1120                             | Imprest Funds                                                           | Debit                            |
| 1125                             | U.S. Debit Card Funds                                                   | Debit                            |
| 1130                             | Funds Held by the Public                                                | Debit                            |
| 1190                             | Other Cash                                                              | Debit                            |
| 1193                             | International Monetary Fund Assets - Reserve Position                   | Debit                            |
| 1194                             | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | Debit                            |
| 1195                             | Other Monetary Assets                                                   | Debit                            |
| 1200                             | Foreign Currency                                                        | Debit                            |
| 1205                             | Foreign Currency Denominated Equivalent Assets                          | Debit                            |
| 1209                             | Uninvested Foreign Currency                                             | Debit                            |
|                                  | <b>RECEIVABLES</b>                                                      |                                  |
| 1310                             | Accounts Receivable                                                     | Debit                            |
| 1319                             | Allowance for Loss on Accounts Receivable                               | Credit                           |
| 1320                             | Funded Employment Benefit Contributions Receivable                      | Debit                            |
| 1321                             | Unfunded FECA Benefit Contributions Receivable                          | Debit                            |
| 1325                             | Taxes Receivable                                                        | Debit                            |
| 1329                             | Allowance for Loss on Taxes Receivable                                  | Credit                           |
| 1330                             | Receivable for Transfers of Currently Invested Balances                 | Debit                            |
| 1335                             | Expenditure Transfers Receivable                                        | Debit                            |
| 1340                             | Interest Receivable - Not Otherwise Classified                          | Debit                            |
| 1341                             | Interest Receivable - Loans                                             | Debit                            |
| 1342                             | Interest Receivable - Investments                                       | Debit                            |
| 1343                             | Interest Receivable - Taxes                                             | Debit                            |
| 1344                             | Interest Receivable on Special Drawing Rights                           | Debit                            |
| 1345                             | Allowance for Loss on Interest Receivable - Loans                       | Credit                           |
| 1346                             | Allowance for Loss on Interest Receivable - Investments                 | Credit                           |
| 1347                             | Allowance for Loss on Interest Receivable - Not Otherwise Classified    | Credit                           |
| 1348                             | Allowance for Loss on Interest Receivable - Taxes                       | Credit                           |
| 1350                             | Loans Receivable                                                        | Debit                            |

## SUPPLEMENT

## Section I

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                                   | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|---------------------------------------------------------------------------------------|----------------------------------|
| <b>1000</b>                      | <b>ASSETS (continued)</b>                                                             |                                  |
|                                  | <b>RECEIVABLES (continued)</b>                                                        |                                  |
| 1351                             | Capitalized Loan Interest Receivable - Non-Credit Reform                              | Debit                            |
| 1359                             | Allowance for Loss on Loans Receivable                                                | Credit                           |
| 1360                             | Penalties and Fines Receivable - Not Otherwise Classified                             | Debit                            |
| 1361                             | Penalties and Fines Receivable - Loans                                                | Debit                            |
| 1363                             | Penalties and Fines Receivable - Taxes                                                | Debit                            |
| 1365                             | Allowance for Loss on Penalties and Fines Receivable - Loans                          | Credit                           |
| 1367                             | Allowance for Loss on Penalties and Fines Receivable - Not<br>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<br>Otherwise Classified    | Credit                           |
| 1378                             | Allowance for Loss on Administrative Fees Receivable - Taxes                          | Credit                           |
| 1380                             | Loans Receivable - Troubled Assets Relief Program                                     | Debit                            |
| 1381                             | Interest Receivable - Loans - Troubled Assets Relief Program                          | Debit                            |
| 1384                             | Interest Receivable - Foreign Currency Denominated Assets                             | Debit                            |
| 1385                             | Allowance for Loss on Interest Receivable - Loans - Troubled<br>Assets Relief Program | Credit                           |
| 1389                             | Allowance for Subsidy - Loans - Troubled Assets Relief Program                        | Credit                           |
| 1399                             | Allowance for Subsidy                                                                 | Credit                           |
| 1410                             | Advances and Prepayments                                                              | Debit                            |
|                                  | <b>INVENTORY AND RELATED PROPERTY</b>                                                 |                                  |
| 1511                             | Operating Materials and Supplies Held for Use                                         | Debit                            |
| 1512                             | Operating Materials and Supplies Held in Reserve for Future Use                       | Debit                            |
| 1513                             | Operating Materials and Supplies - Excess, Obsolete, and<br>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                            |

## SUPPLEMENT

## Section I

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                             | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|---------------------------------------------------------------------------------|----------------------------------|
| <b>1000</b>                      | <b>ASSETS (continued)</b>                                                       |                                  |
|                                  | <b>INVENTORY AND RELATED PROPERTY (continued)</b>                               |                                  |
| 1524                             | Inventory - Excess, Obsolete, and Unserviceable                                 | Debit                            |
| 1525                             | Inventory - Raw Materials                                                       | Debit                            |
| 1526                             | Inventory - Work-in-Process                                                     | Debit                            |
| 1527                             | Inventory - Finished Goods                                                      | Debit                            |
| 1529                             | Inventory - Allowance                                                           | Credit                           |
|                                  | <b>SEIZED MONETARY ASSETS</b>                                                   |                                  |
| 1531                             | Seized Monetary Instruments                                                     | Debit                            |
| 1532                             | Seized Cash Deposited                                                           | Debit                            |
|                                  | <b>FORFEITED PROPERTY</b>                                                       |                                  |
| 1541                             | Forfeited Property Held for Sale                                                | Debit                            |
| 1542                             | Forfeited Property Held for Donation or Use                                     | Debit                            |
| 1549                             | Forfeited Property - Allowance                                                  | Credit                           |
|                                  | <b>FORECLOSED PROPERTY</b>                                                      |                                  |
| 1551                             | Foreclosed Property                                                             | Debit                            |
| 1559                             | Foreclosed Property - Allowance                                                 | Credit                           |
|                                  | <b>COMMODITIES</b>                                                              |                                  |
| 1561                             | Commodities Held Under Price Support and Stabilization Support Programs         | Debit                            |
| 1569                             | Commodities - Allowance                                                         | Credit                           |
|                                  | <b>STOCKPILE MATERIALS</b>                                                      |                                  |
| 1571                             | Stockpile Materials Held in Reserve                                             | Debit                            |
| 1572                             | Stockpile Materials Held for Sale                                               | Debit                            |
|                                  | <b>OTHER RELATED PROPERTY</b>                                                   |                                  |
| 1591                             | Other Related Property                                                          | Debit                            |
| 1599                             | Other Related Property - Allowance                                              | Credit                           |
|                                  | <b>INVESTMENTS</b>                                                              |                                  |
| 1610                             | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | Debit                            |
| 1611                             | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt    | Credit                           |

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                                                         | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|-------------------------------------------------------------------------------------------------------------|----------------------------------|
| <b>1000</b>                      | <b>ASSETS (continued)</b>                                                                                   |                                  |
|                                  | <b>INVESTMENTS (continued)</b>                                                                              |                                  |
| 1612                             | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt                                 | Debit                            |
| 1613                             | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt    | Debit                            |
| 1618                             | Market Adjustment - Investments                                                                             | Debit                            |
| 1620                             | Investments in Securities Other Than the Bureau of the Public Debt Securities                               | Debit                            |
| 1621                             | Discount on Securities Other Than the Bureau of the Public Debt Securities                                  | Credit                           |
| 1622                             | Premium on Securities Other Than the Bureau of the Public Debt Securities                                   | Debit                            |
| 1623                             | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities      | Debit                            |
| 1630                             | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                      | Debit                            |
| 1631                             | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                         | Credit                           |
| 1633                             | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt         | Debit                            |
| 1642                             | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act                         | Debit                            |
| 1643                             | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | Credit                           |
| 1644                             | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act                            | Debit                            |
| 1645                             | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act    | Credit                           |
| 1646                             | Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act                  | Credit                           |
| 1647                             | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act                   | Debit                            |
| 1650                             | Preferred Stock in Federal Government Sponsored Enterprise                                                  | Debit                            |
| 1651                             | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise                       | Debit                            |
| 1652                             | Common Stock Warrants in Federal Government Sponsored Enterprise                                            | Debit                            |

## SUPPLEMENT

## Section I

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                                  | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|--------------------------------------------------------------------------------------|----------------------------------|
| <b>1000</b>                      | <b>ASSETS (continued)</b>                                                            |                                  |
|                                  | <b>INVESTMENTS (continued)</b>                                                       |                                  |
| 1653                             | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise | Debit                            |
| 1670                             | Foreign Investments                                                                  | Debit                            |
| 1671                             | Discount on Foreign Investments                                                      | Credit                           |
| 1672                             | Premium on Foreign Investments                                                       | Debit                            |
| 1679                             | Foreign Exchange Rate Revalue Adjustments - Investments                              | Debit                            |
| 1690                             | Other Investments                                                                    | Debit                            |
|                                  | <b>GENERAL PROPERTY, PLANT, AND EQUIPMENT</b>                                        |                                  |
| 1711                             | Land and Land Rights                                                                 | Debit                            |
| 1712                             | Improvements to Land                                                                 | Debit                            |
| 1719                             | Accumulated Depreciation on Improvements to Land                                     | Credit                           |
| 1720                             | Construction-in-Progress                                                             | Debit                            |
| 1730                             | Buildings, Improvements, and Renovations                                             | Debit                            |
| 1739                             | Accumulated Depreciation on Buildings, Improvements, and Renovations                 | Credit                           |
| 1740                             | Other Structures and Facilities                                                      | Debit                            |
| 1749                             | Accumulated Depreciation on Other Structures and Facilities                          | Credit                           |
| 1750                             | Equipment                                                                            | Debit                            |
| 1759                             | Accumulated Depreciation on Equipment                                                | Credit                           |
| 1810                             | Assets Under Capital Lease                                                           | Debit                            |
| 1819                             | Accumulated Depreciation on Assets Under Capital Lease                               | Credit                           |
| 1820                             | Leasehold Improvements                                                               | Debit                            |
| 1829                             | Accumulated Amortization on Leasehold Improvements                                   | Credit                           |
| 1830                             | Internal-Use Software                                                                | Debit                            |
| 1832                             | Internal-Use Software in Development                                                 | Debit                            |
| 1839                             | Accumulated Amortization on Internal-Use Software                                    | Credit                           |
| 1840                             | Other Natural Resources                                                              | Debit                            |
| 1849                             | Allowance for Depletion                                                              | Credit                           |
| 1890                             | Other General Property, Plant, and Equipment                                         | Debit                            |
| 1899                             | Accumulated Depreciation on Other General Property, Plant, and Equipment             | Credit                           |
|                                  | <b>OTHER ASSETS</b>                                                                  |                                  |
| 1921                             | Receivable From Appropriations                                                       | Debit                            |
| 1923                             | Contingent Receivable for Capital Transfers                                          | Debit                            |

## SUPPLEMENT

## Section I

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                             | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|---------------------------------------------------------------------------------|----------------------------------|
| <b>1000</b>                      | <b>ASSETS (continued)</b>                                                       |                                  |
|                                  | <b>OTHER ASSETS (continued)</b>                                                 |                                  |
| 1925                             | Capital Transfers Receivable                                                    | Debit                            |
| 1990                             | Other Assets                                                                    | Debit                            |
| 1995                             | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed | Debit                            |
| <b>2000</b>                      | <b>LIABILITIES</b>                                                              |                                  |
|                                  | <b>ACCRUED LIABILITIES - OTHER</b>                                              |                                  |
| 2110                             | Accounts Payable                                                                | Credit                           |
| 2112                             | Accounts Payable for Federal Government Sponsored Enterprise                    | Credit                           |
| 2120                             | Disbursements in Transit                                                        | Credit                           |
| 2130                             | Contract Holdbacks                                                              | Credit                           |
| 2140                             | Accrued Interest Payable - Not Otherwise Classified                             | Credit                           |
| 2141                             | Accrued Interest Payable - Debt                                                 | Credit                           |
| 2150                             | Payable for Transfers of Currently Invested Balances                            | Credit                           |
| 2155                             | Expenditure Transfers Payable                                                   | Credit                           |
| 2160                             | Entitlement Benefits Due and Payable                                            | Credit                           |
| 2170                             | Subsidy Payable to the Financing Account                                        | Credit                           |
| 2180                             | Loan Guarantee Liability                                                        | Credit                           |
| 2190                             | Other Liabilities With Related Budgetary Obligations                            | Credit                           |
| 2191                             | Employee Health Care Liability Incurred but Not Reported                        | Credit                           |
| 2192                             | Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks        | Credit                           |
| 2193                             | Allocation of Special Drawing Rights (SDRs)                                     | Credit                           |
|                                  | <b>ACCRUED LIABILITIES - PAYROLL AND BENEFITS</b>                               |                                  |
| 2210                             | Accrued Funded Payroll and Leave                                                | Credit                           |
| 2211                             | Withholdings Payable                                                            | Credit                           |
| 2213                             | Employer Contributions and Payroll Taxes Payable                                | Credit                           |
| 2215                             | Other Post Employment Benefits Due and Payable                                  | Credit                           |
| 2216                             | Pension Benefits Due and Payable to Beneficiaries                               | Credit                           |
| 2217                             | Benefit Premiums Payable to Carriers                                            | Credit                           |
| 2218                             | Life Insurance Benefits Due and Payable to Beneficiaries                        | Credit                           |
| 2220                             | Unfunded Leave                                                                  | Credit                           |
| 2225                             | Unfunded FECA Liability                                                         | Credit                           |
| 2290                             | Other Unfunded Employment Related Liability                                     | Credit                           |

## SUPPLEMENT

## Section I

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                                                             | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|-----------------------------------------------------------------------------------------------------------------|----------------------------------|
| <b>UNEARNED REVENUE</b>          |                                                                                                                 |                                  |
| 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                           |
| <b>DEBT</b>                      |                                                                                                                 |                                  |
| 2510                             | Principal Payable to the Bureau of the Public Debt                                                              | Credit                           |
| 2511                             | Capitalized Loan Interest Payable - Non-Credit Reform                                                           | Credit                           |
| 2520                             | Principal Payable to the Federal Financing Bank                                                                 | Credit                           |
| 2530                             | Securities Issued by Federal Agencies Under General and Special Financing Authority                             | Credit                           |
| 2531                             | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority                 | Debit                            |
| 2532                             | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority                  | Credit                           |
| 2533                             | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | Credit                           |
| 2534                             | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  | Debit                            |
| 2540                             | Participation Certificates                                                                                      | Credit                           |
| 2590                             | Other Debt                                                                                                      | Credit                           |
| <b>ACTUARIAL LIABILITIES</b>     |                                                                                                                 |                                  |
| 2610                             | Actuarial Pension Liability                                                                                     | Credit                           |
| 2620                             | Actuarial Health Insurance Liability                                                                            | Credit                           |
| 2630                             | Actuarial Life Insurance Liability                                                                              | Credit                           |
| 2650                             | Actuarial FECA Liability                                                                                        | Credit                           |
| 2660                             | Actuarial Liabilities for Federal Insurance and Guarantee Programs                                              | Credit                           |
| 2670                             | Actuarial Liabilities for Treasury-Managed Benefit Programs                                                     | Credit                           |
| 2690                             | Other Actuarial Liabilities                                                                                     | Credit                           |
| <b>OTHER LIABILITIES</b>         |                                                                                                                 |                                  |
| 2910                             | Prior Liens Outstanding on Acquired Collateral                                                                  | Credit                           |
| 2920                             | Contingent Liabilities                                                                                          | Credit                           |
| 2922                             | Contingent Liabilities - Federal Government Sponsored Enterprise                                                | Credit                           |

## SUPPLEMENT

## Section I

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                                                                | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|--------------------------------------------------------------------------------------------------------------------|----------------------------------|
| <b>2000</b>                      | <b>LIABILITIES (continued)</b>                                                                                     |                                  |
|                                  | <b>OTHER LIABILITIES (continued)</b>                                                                               |                                  |
| 2923                             | Contingent Liability for Capital Transfers                                                                         | Credit                           |
| 2940                             | Capital Lease Liability                                                                                            | Credit                           |
| 2960                             | Accounts Payable From Canceled Appropriations                                                                      | Credit                           |
| 2970                             | Liability for Capital Transfers                                                                                    | Credit                           |
| 2980                             | Custodial Liability                                                                                                | Credit                           |
| 2985                             | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity                                | Credit                           |
| 2990                             | Other Liabilities Without Related Budgetary Obligations                                                            | Credit                           |
| 2995                             | Estimated Cleanup Cost Liability                                                                                   | Credit                           |
| <b>3000</b>                      | <b>NET POSITION</b>                                                                                                |                                  |
| 3100                             | Unexpended Appropriations - Cumulative                                                                             | Credit                           |
| 3101                             | Unexpended Appropriations - Appropriations Received                                                                | Credit                           |
| 3102                             | Unexpended Appropriations - Transfers-In                                                                           | Credit                           |
| 3103                             | Unexpended Appropriations - Transfers-Out                                                                          | Debit                            |
| 3105                             | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | Debit                            |
| 3106                             | Unexpended Appropriations - Adjustments                                                                            | Debit                            |
| 3107                             | Unexpended Appropriations - Used                                                                                   | Debit                            |
| 3108                             | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  | Debit                            |
| 3109                             | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                       | Debit                            |
| 3310                             | Cumulative Results of Operations                                                                                   | Credit                           |
| 3400                             | Fiduciary Net Assets                                                                                               | Credit                           |
| 3410                             | Contributions to Fiduciary Net Assets                                                                              | Credit                           |
| 3420                             | Withdrawals or Distributions of Fiduciary Net Assets                                                               | Debit                            |
| <b>4000</b>                      | <b>BUDGETARY</b>                                                                                                   |                                  |
|                                  | <b>ANTICIPATED RESOURCES</b>                                                                                       |                                  |
| 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                           |



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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                                                           | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|---------------------------------------------------------------------------------------------------------------|----------------------------------|
| <b>4000</b>                      | <b>BUDGETARY (continued)</b>                                                                                  |                                  |
|                                  | <b>ANTICIPATED RESOURCES (continued)</b>                                                                      |                                  |
| 4047                             | Anticipated Transfers to the General Fund of the Treasury -<br>Current-Year Authority                         | Credit                           |
| 4048                             | Anticipated Transfers to the General Fund of the Treasury - Prior-<br>Year Balances                           | Credit                           |
| 4060                             | Anticipated Collections From Non-Federal Sources                                                              | Debit                            |
| 4070                             | Anticipated Collections From Federal Sources                                                                  | Debit                            |
|                                  | <b>TRANSFERS OF RECEIVABLES FROM INVESTED<br/>BALANCES</b>                                                    |                                  |
| 4081                             | Amounts Appropriated From a Specific Treasury-Managed Trust<br>Fund TAFS - Receivable - Transferred           | Credit                           |
| 4082                             | Allocations of Realized Authority - To Be Transferred From<br>Invested Balances - Transferred                 | Credit                           |
| 4083                             | Transfers - Current-Year Authority - Receivable - Transferred                                                 | Credit                           |
|                                  | <b>APPROPRIATIONS REALIZED</b>                                                                                |                                  |
| 4111                             | Debt Liquidation Appropriations                                                                               | Debit                            |
| 4112                             | Liquidation of Deficiency - Appropriations                                                                    | Debit                            |
| 4113                             | Appropriated Receipts Derived from Unavailable Trust or Special<br>Fund Receipts                              | Debit                            |
| 4114                             | Appropriated Receipts Derived from Available Trust or Special<br>Fund Receipts                                | Debit                            |
| 4115                             | Loan Subsidy Appropriation                                                                                    | Debit                            |
| 4116                             | Debt Forgiveness Appropriation                                                                                | Debit                            |
| 4117                             | Loan Administrative Expense Appropriation                                                                     | Debit                            |
| 4118                             | Reestimated Loan Subsidy Appropriation                                                                        | Debit                            |
| 4119                             | Other Appropriations Realized                                                                                 | Debit                            |
| 4120                             | Anticipated Indefinite Appropriations                                                                         | Debit                            |
| 4121                             | Amounts Appropriated From Specific Invested TAFS Reclassified<br>- Receivable - Cancellation                  | Debit                            |
| 4122                             | Authority Adjusted for Interest on the Bureau of the Public Debt<br>Securities                                | Debit                            |
| 4123                             | Amounts Appropriated From Specific Invested TAFS Reclassified<br>- Receivable - Temporary Reduction           | Debit                            |
| 4124                             | Amounts Appropriated From Specific Invested TAFS Reclassified<br>- Payable - Temporary Reduction/Cancellation | Credit                           |

## SUPPLEMENT

## Section I

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                                     | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|-----------------------------------------------------------------------------------------|----------------------------------|
| <b>4000</b>                      | <b>BUDGETARY (continued)</b>                                                            |                                  |
|                                  | <b>APPROPRIATIONS REALIZED (continued)</b>                                              |                                  |
| 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-<br>In                     | Debit                            |
| 4129                             | Amounts Appropriated From Specific Invested TAFS - Transfers-<br>Out                    | Credit                           |
|                                  | <b>CONTRACT AUTHORITY</b>                                                               |                                  |
| 4130                             | Appropriation To Liquidate Contract Authority Withdrawn                                 | Credit                           |
| 4131                             | Current-Year Contract Authority Realized                                                | Debit                            |
| 4132                             | Substitution of Contract Authority                                                      | Credit                           |
| 4133                             | Decreases to Indefinite Contract Authority                                              | Credit                           |
| 4134                             | Contract Authority Withdrawn                                                            | Credit                           |
| 4135                             | Contract Authority Liquidated                                                           | Credit                           |
| 4136                             | Contract Authority To Be Liquidated by Trust Funds                                      | Credit                           |
| 4137                             | Transfers of Contract Authority - Allocation                                            | Debit                            |
| 4138                             | Appropriation To Liquidate Contract Authority                                           | Debit                            |
| 4139                             | Contract Authority Carried Forward                                                      | Debit                            |
|                                  | <b>BORROWING AUTHORITY</b>                                                              |                                  |
| 4140                             | Substitution of Borrowing Authority                                                     | Credit                           |
| 4141                             | Current-Year Borrowing Authority Realized                                               | Debit                            |
| 4142                             | Actual Repayment of Borrowing Authority Converted to Cash                               | Credit                           |
| 4143                             | Current-Year Decreases to Indefinite Borrowing Authority<br>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                            |
|                                  | <b>OTHER BUDGETARY RESOURCES</b>                                                        |                                  |
| 4150                             | Reappropriations - Transfers-In                                                         | Debit                            |
| 4151                             | Actual Capital Transfers to the General Fund of the Treasury,<br>Current-Year Authority | Credit                           |

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                                                                          | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| <b>4000</b>                      | <b>BUDGETARY (continued)</b>                                                                                                 |                                  |
|                                  | <b>OTHER BUDGETARY RESOURCES (continued)</b>                                                                                 |                                  |
| 4152                             | Actual Capital Transfers to the General Fund of the Treasury,<br>Prior-Year Balances                                         | Credit                           |
| 4153                             | Transfers of Contract Authority - Nonallocation                                                                              | Debit                            |
| 4154                             | Appropriation To Liquidate Contract Authority - Nonallocation -<br>Transferred                                               | Debit                            |
| 4157                             | Authority Made Available From Receipt or Appropriation<br>Balances Previously Precluded From Obligation                      | Debit                            |
| 4158                             | Authority Made Available From Offsetting Collection Balances<br>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<br>Invested Balances                                              | Debit                            |
| 4167                             | Allocations of Realized Authority - Transferred From Invested<br>Balances                                                    | Debit                            |
| 4168                             | Allocations of Realized Authority Reclassified - Authority To Be<br>Transferred From Invested Balances - Temporary Reduction | Debit                            |
| 4170                             | Transfers - Current-Year Authority                                                                                           | Debit                            |
| 4171                             | Nonallocation Transfers of Invested Balances - Receivable                                                                    | Debit                            |
| 4172                             | Nonallocation Transfers of Invested Balances - Payable                                                                       | Credit                           |
| 4173                             | Nonallocation Transfers of Invested Balances - Transferred                                                                   | Debit                            |
| 4175                             | Allocation Transfers of Current-Year Authority for Noninvested<br>Accounts                                                   | Debit                            |
| 4176                             | Allocation Transfers of Prior-Year Balances                                                                                  | Debit                            |
| 4180                             | Anticipated Transfers - Prior-Year Balances                                                                                  | Debit                            |
| 4183                             | Anticipated Balance Transfers - Unobligated Balances -<br>Legislative Change of Purpose                                      | Debit                            |
| 4190                             | Transfers - Prior-Year Balances                                                                                              | Debit                            |
| 4191                             | Balance Transfers - Extension of Availability Other Than<br>Reappropriations                                                 | Debit                            |
| 4192                             | Balance Transfers - Unexpired to Expired                                                                                     | Debit                            |
| 4193                             | Balance Transfers - Unobligated Balances - Legislative Change of<br>Purpose                                                  | Debit                            |
| 4195                             | Transfer of Obligated Balances                                                                                               | Debit                            |
| 4196                             | Balance Transfers-In - Expired to Expired                                                                                    | Debit                            |
| 4197                             | Balance Transfers-Out - Expired to Expired                                                                                   | Credit                           |

## SUPPLEMENT

## Section I

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                          | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|------------------------------------------------------------------------------|----------------------------------|
| <b>4000</b>                      | <b>BUDGETARY (continued)</b>                                                 |                                  |
|                                  | <b>OTHER BUDGETARY RESOURCES (continued)</b>                                 |                                  |
| 4199                             | Transfer of Expired Expenditure Transfers - Receivable                       | Debit                            |
| 4201                             | Total Actual Resources - Collected                                           | Debit                            |
| 4208                             | Adjustment to Total Resources - Disposition of Canceled Payables             | Credit                           |
| 4210                             | Anticipated Reimbursements and Other Income                                  | Debit                            |
| 4212                             | Liquidation of Deficiency - Offsetting Collections                           | Debit                            |
| 4215                             | Anticipated Expenditure Transfers from Trust Funds                           | Debit                            |
| 4221                             | Unfilled Customer Orders Without Advance                                     | Debit                            |
| 4222                             | Unfilled Customer Orders With Advance                                        | Debit                            |
| 4225                             | Expenditure Transfers from Trust Funds - Receivable                          | Debit                            |
| 4230                             | Unfilled Customer Orders Without Advance - Transferred                       | Debit                            |
| 4231                             | Unfilled Customer Orders With Advance - Transferred                          | Credit                           |
| 4232                             | Appropriation Trust Fund Expenditure Transfers - Receivable -<br>Transferred | Debit                            |
| 4233                             | Reimbursements and Other Income Earned - Receivable -<br>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<br>Paid           | Debit                            |
| 4255                             | Expenditure Transfers from Trust Funds - Collected                           | Debit                            |
| 4260                             | Actual Collections of "governmental-type" Fees                               | Debit                            |
| 4261                             | Actual Collections of Business-Type Fees                                     | Debit                            |
| 4262                             | Actual Collections of Loan Principal                                         | Debit                            |
| 4263                             | Actual Collections of Loan Interest                                          | Debit                            |
| 4264                             | Actual Collections of Rent                                                   | Debit                            |
| 4265                             | Actual Collections From Sale of Foreclosed Property                          | Debit                            |
| 4266                             | Other Actual Business-Type Collections From Non-Federal<br>Sources           | Debit                            |
| 4267                             | Other Actual "governmental-type" Collections From Non-Federal<br>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                            |

## SUPPLEMENT

## Section I

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                                     | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|-----------------------------------------------------------------------------------------|----------------------------------|
| <b>4000</b>                      | <b>BUDGETARY (continued)</b>                                                            |                                  |
|                                  | <b>OTHER BUDGETARY RESOURCES (continued)</b>                                            |                                  |
| 4277                             | Other Actual Collections - Federal                                                      | Debit                            |
| 4283                             | Interest Receivable From Treasury                                                       | Debit                            |
| 4285                             | Receivable From the Liquidating Fund                                                    | Debit                            |
| 4286                             | Receivable From the Financing Fund                                                      | Debit                            |
| 4287                             | Other Federal Receivables                                                               | Debit                            |
| 4290                             | Amortization of Investments in U.S. Treasury Zero Coupon Bonds                          | Debit                            |
| 4295                             | Adjustments to the Exchange Stabilization Fund                                          | Debit                            |
|                                  | <b>BUDGETARY ADJUSTMENTS AND STATUS OF<br/>RESOURCES - UNOBLIGATED</b>                  |                                  |
| 4310                             | Anticipated Recoveries of Prior-Year Obligations                                        | Debit                            |
| 4320                             | Adjustments for Changes in Prior-Year Allocations of Budgetary<br>Resources             | Debit                            |
| 4350                             | Canceled Authority                                                                      | Credit                           |
| 4351                             | Partial or Early Cancellation of Authority With a U.S. Treasury<br>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<br>Trust or Special Funds | Credit                           |
| 4370                             | Offset to Appropriation Realized for Redemption of Treasury<br>Securities               | Credit                           |
| 4382                             | Temporary Reduction - New Budget Authority                                              | Credit                           |
| 4383                             | Temporary Reduction - Prior-Year Balances                                               | Credit                           |
| 4384                             | Temporary Reduction/Cancellation Returned by Appropriation                              | Credit                           |
| 4387                             | Temporary Reduction of Appropriation From Unavailable<br>Receipts, New Budget Authority | Credit                           |
| 4388                             | Temporary Reduction of Appropriation From Unavailable<br>Receipts, Prior-Year Balances  | Credit                           |
| 4390                             | Reappropriations - Transfers-Out                                                        | Credit                           |
| 4391                             | Adjustments to Indefinite Appropriations                                                | Credit                           |
| 4392                             | Permanent Reduction - New Budget Authority                                              | Credit                           |
| 4393                             | Permanent Reduction - Prior-Year Balances                                               | Credit                           |
| 4394                             | Receipts Unavailable for Obligation Upon Collection                                     | Credit                           |
| 4395                             | Authority Unavailable for Obligation Pursuant to Public Law -<br>Temporary              | Credit                           |

## SUPPLEMENT

## Section I

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                                                                                 | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| <b>4000</b>                      | <b>BUDGETARY (continued)</b>                                                                                                        |                                  |
|                                  | <b>BUDGETARY ADJUSTMENTS AND STATUS OF<br/>RESOURCES - UNOBLIGATED (continued)</b>                                                  |                                  |
| 4396                             | Special and Trust Fund Refunds and Recoveries Temporarily<br>Unavailable - Receipts Unavailable for Obligation Upon<br>Collection   | Credit                           |
| 4397                             | Receipts and Appropriations Temporarily Precluded From<br>Obligation                                                                | Credit                           |
| 4398                             | Offsetting Collections Temporarily Precluded From Obligation                                                                        | Credit                           |
| 4399                             | Special and Trust Fund Refunds and Recoveries Temp.<br>Unavailable - Receipts and Appropriations Temp. Precluded From<br>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<br>Apportionment                                                       | Credit                           |
| 4610                             | Allotments - Realized Resources                                                                                                     | Credit                           |
| 4620                             | Unobligated Funds Exempt From Apportionment                                                                                         | Credit                           |
| 4630                             | Funds Not Available for Commitment/Obligation                                                                                       | Credit                           |
| 4650                             | Allotments - Expired Authority                                                                                                      | Credit                           |
| 4690                             | Anticipated Resources - Programs Exempt From Apportionment                                                                          | Credit                           |
| 4700                             | Commitments - Programs Subject to Apportionment                                                                                     | Credit                           |
| 4720                             | Commitments - Programs Exempt From Apportionment                                                                                    | Credit                           |
|                                  | <b>BUDGETARY ADJUSTMENTS AND STATUS OF<br/>RESOURCES - UNEXPENDED OBLIGATIONS</b>                                                   |                                  |
| 4801                             | Undelivered Orders - Obligations, Unpaid                                                                                            | Credit                           |
| 4802                             | Undelivered Orders - Obligations, Prepaid/Advanced                                                                                  | Credit                           |
| 4831                             | Undelivered Orders - Obligations Transferred, Unpaid                                                                                | Credit                           |

## SUPPLEMENT

## Section I

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                                                        | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|------------------------------------------------------------------------------------------------------------|----------------------------------|
| <b>4000</b>                      | <b>BUDGETARY (continued)</b>                                                                               |                                  |
|                                  | <b>BUDGETARY ADJUSTMENTS AND STATUS OF<br/>RESOURCES - UNEXPENDED OBLIGATIONS<br/>(continued)</b>          |                                  |
| 4832                             | Undelivered Orders - Obligations Transferred, Prepaid/Advanced                                             | Credit                           |
| 4871                             | Downward Adjustments of Prior-Year Unpaid Undelivered Orders -<br>Obligations, Recoveries                  | Debit                            |
| 4872                             | Downward Adjustments of Prior-Year Prepaid/Advanced<br>Undelivered Orders - Obligations, Refunds Collected | Debit                            |
| 4881                             | Upward Adjustments of Prior-Year Undelivered Orders -<br>Obligations, Unpaid                               | Credit                           |
| 4882                             | Upward Adjustments of Prior-Year Undelivered Orders -<br>Obligations, Prepaid/Advanced                     | Credit                           |
|                                  | <b>BUDGETARY ADJUSTMENTS AND STATUS OF<br/>RESOURCES - EXPENDED AUTHORITY</b>                              |                                  |
| 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 -<br>Obligations, Recoveries                    | Debit                            |
| 4972                             | Downward Adjustments of Prior-Year Paid Delivered Orders -<br>Obligations, Refunds Collected               | Debit                            |
| 4981                             | Upward Adjustments of Prior-Year Delivered Orders -<br>Obligations, Unpaid                                 | Credit                           |
| 4982                             | Upward Adjustments of Prior-Year Delivered Orders -<br>Obligations, Paid                                   | Credit                           |
| <b>5000</b>                      | <b>REVENUE AND OTHER FINANCING SOURCES</b>                                                                 |                                  |
| 5100                             | Revenue From Goods Sold                                                                                    | Credit                           |
| 5109                             | Contra Revenue for Goods Sold                                                                              | Debit                            |
| 5200                             | Revenue From Services Provided                                                                             | Credit                           |
| 5209                             | Contra Revenue for Services Provided                                                                       | Debit                            |
| 5310                             | Interest Revenue - Other                                                                                   | Credit                           |
| 5311                             | Interest Revenue - Investments                                                                             | Credit                           |
| 5312                             | Interest Revenue - Loans Receivable/Uninvested Funds                                                       | Credit                           |

## SUPPLEMENT

## Section I

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                                                                 | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------|----------------------------------|
| <b>5000</b>                      | <b>REVENUE AND OTHER FINANCING SOURCES<br/>(continued)</b>                                                          |                                  |
| 5313                             | Interest Revenue - Subsidy Amortization                                                                             | Credit                           |
| 5314                             | Dividend Income Accounted for Under the Provisions of the<br>Federal Credit Reform Act                              | Credit                           |
| 5315                             | Contra Revenue for Dividend Income Accounted for Under the<br>Provisions of the Federal Credit Reform Act           | Debit                            |
| 5317                             | Contra Revenue for Interest Revenue - Loans Receivable                                                              | Debit                            |
| 5318                             | Contra Revenue for Interest Revenue - Investments                                                                   | Debit                            |
| 5319                             | Contra Revenue for Interest Revenue - Other                                                                         | Debit                            |
| 5320                             | Penalties and Fines Revenue                                                                                         | Credit                           |
| 5324                             | Contra Revenue for Penalties and Fines                                                                              | Debit                            |
| 5325                             | Administrative Fees Revenue                                                                                         | Credit                           |
| 5329                             | Contra Revenue for Administrative Fees                                                                              | Debit                            |
| 5400                             | Funded Benefit Program Revenue                                                                                      | Credit                           |
| 5405                             | Unfunded FECA Benefit Revenue                                                                                       | Credit                           |
| 5406                             | Contra Revenue for Unfunded FECA Benefit Revenue                                                                    | Debit                            |
| 5409                             | Contra Revenue for Funded Benefit Program Revenue                                                                   | Debit                            |
| 5500                             | Insurance and Guarantee Premium Revenue                                                                             | Credit                           |
| 5509                             | Contra Revenue for Insurance and Guarantee Premium Revenue                                                          | Debit                            |
| 5600                             | Donated Revenue - Financial Resources                                                                               | Credit                           |
| 5609                             | Contra Revenue for Donations - Financial Resources                                                                  | Debit                            |
| 5610                             | Donated Revenue - Nonfinancial Resources                                                                            | Credit                           |
| 5619                             | Contra Donated Revenue - Nonfinancial Resources                                                                     | Debit                            |
| 5640                             | Forfeiture Revenue - Cash and Cash Equivalents                                                                      | Credit                           |
| 5649                             | Contra Forfeiture Revenue - Cash and Cash Equivalents                                                               | Debit                            |
| 5650                             | Forfeiture Revenue - Forfeitures of Property                                                                        | Credit                           |
| 5659                             | Contra Forfeiture Revenue - Forfeitures of Property                                                                 | Debit                            |
| 5700                             | Expended Appropriations                                                                                             | Credit                           |
| 5705                             | Expended Appropriations - Prior Period Adjustments Due to<br>Corrections of Errors - Years Preceding the Prior Year | Credit                           |
| 5708                             | Expended Appropriations - Prior-Period Adjustments Due to<br>Corrections of Errors                                  | Credit                           |
| 5709                             | Expended Appropriations - Prior-Period Adjustments Due to<br>Changes in Accounting Principles                       | Credit                           |
| 5720                             | Financing Sources Transferred In Without Reimbursement                                                              | Credit                           |
| 5730                             | Financing Sources Transferred Out Without Reimbursement                                                             | Debit                            |
| 5740                             | Appropriated Dedicated Collections Transferred In                                                                   | Credit                           |



## SUPPLEMENT

## Section I

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                          | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|------------------------------------------------------------------------------|----------------------------------|
| <b>5000</b>                      | <b>REVENUE AND OTHER FINANCING SOURCES<br/>(continued)</b>                   |                                  |
| 5745                             | Appropriated Dedicated Collections 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<br>Transfers       | Credit                           |
| 5760                             | Expenditure Financing Sources - Transfers-Out                                | Debit                            |
| 5765                             | Nonexpenditure Financing Sources - Transfers-Out - Other                     | Debit                            |
| 5766                             | Nonexpenditure Financing Sources - Transfers-Out - Capital<br>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<br>Negative Subsidy | Debit                            |
| 5792                             | Financing Sources To Be Transferred Out - Contingent Liability               | Debit                            |
| 5795                             | Seigniorage                                                                  | Credit                           |
| 5800                             | Tax Revenue Collected - Not Otherwise Classified                             | Credit                           |
| 5801                             | Tax Revenue Collected - Individual                                           | Credit                           |
| 5802                             | Tax Revenue Collected - Corporate                                            | Credit                           |
| 5803                             | Tax Revenue Collected - Unemployment                                         | Credit                           |
| 5804                             | Tax Revenue Collected - Excise                                               | Credit                           |
| 5805                             | Tax Revenue Collected - Estate and Gift                                      | Credit                           |
| 5806                             | Tax Revenue Collected - Customs                                              | Credit                           |
| 5820                             | Tax Revenue Accrual Adjustment - Not Otherwise Classified                    | Credit                           |
| 5821                             | Tax Revenue Accrual Adjustment - Individual                                  | Credit                           |
| 5822                             | Tax Revenue Accrual Adjustment - Corporate                                   | Credit                           |
| 5823                             | Tax Revenue Accrual Adjustment - Unemployment                                | Credit                           |
| 5824                             | Tax Revenue Accrual Adjustment - Excise                                      | Credit                           |
| 5825                             | Tax Revenue Accrual Adjustment - Estate and Gift                             | Credit                           |
| 5826                             | Tax Revenue Accrual Adjustment - Customs                                     | Credit                           |
| 5830                             | Contra Revenue for Taxes - Not Otherwise Classified                          | Debit                            |
| 5831                             | Contra Revenue for Taxes - Individual                                        | Debit                            |
| 5832                             | Contra Revenue for Taxes - Corporate                                         | Debit                            |
| 5833                             | Contra Revenue for Taxes - Unemployment                                      | Debit                            |
| 5834                             | Contra Revenue for Taxes - Excise                                            | Debit                            |

## SUPPLEMENT

## Section I

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                                                               | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------|----------------------------------|
| <b>5000</b>                      | <b>REVENUE AND OTHER FINANCING SOURCES<br/>(continued)</b>                                                        |                                  |
| 5835                             | Contra Revenue for Taxes - Estate and Gift                                                                        | Debit                            |
| 5836                             | Contra Revenue for Taxes - Customs                                                                                | Debit                            |
| 5890                             | Tax Revenue Refunds - Not Otherwise Classified                                                                    | Debit                            |
| 5891                             | Tax Revenue Refunds - Individual                                                                                  | Debit                            |
| 5892                             | Tax Revenue Refunds - Corporate                                                                                   | Debit                            |
| 5893                             | Tax Revenue Refunds - Unemployment                                                                                | Debit                            |
| 5894                             | Tax Revenue Refunds - Excise                                                                                      | Debit                            |
| 5895                             | Tax Revenue Refunds - Estate and Gift                                                                             | Debit                            |
| 5896                             | Tax Revenue Refunds - Customs                                                                                     | Debit                            |
| 5900                             | Other Revenue                                                                                                     | Credit                           |
| 5909                             | Contra Revenue for Other Revenue                                                                                  | Debit                            |
| 5919                             | Revenue and Other Financing Sources - Cancellations                                                               | Debit                            |
| 5921                             | Valuation Change in Investments - Exchange Stabilization Fund                                                     | Credit                           |
| 5922                             | Valuation Change in Investments for Federal Government<br>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<br>Position                                        | Debit                            |
| 5994                             | Offset to Non-Entity Accrued Collections - Statement of Changes<br>in Net Position                                | Debit                            |
| 5997                             | Financing Sources Transferred In From Custodial Statement<br>Collections                                          | Credit                           |
| 5998                             | Custodial Collections Transferred Out to a Treasury Account<br>Symbol Other Than the General Fund of the Treasury | Debit                            |
| <b>6000</b>                      | <b>EXPENSES</b>                                                                                                   |                                  |
| 6100                             | Operating Expenses/Program Costs                                                                                  | Debit                            |
| 6190                             | Contra Bad Debt Expense - Incurred for Others                                                                     | Credit                           |
| 6199                             | Adjustment to Subsidy Expense                                                                                     | Credit                           |
| 6310                             | Interest Expenses on Borrowing From the Bureau of the Public<br>Debt and/or the Federal Financing Bank            | Debit                            |
| 6320                             | Interest Expenses on Securities                                                                                   | Debit                            |

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                                                              | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|------------------------------------------------------------------------------------------------------------------|----------------------------------|
| <b>6000</b>                      | <b>EXPENSES (continued)</b>                                                                                      |                                  |
| 6330                             | Other Interest Expenses                                                                                          | Debit                            |
| 6338                             | Remuneration Interest                                                                                            | Debit                            |
| 6340                             | Interest Expense Accrued on the Liability for Loan Guarantees                                                    | Debit                            |
| 6400                             | Benefit Expense                                                                                                  | Debit                            |
| 6500                             | Cost of Goods Sold                                                                                               | Debit                            |
| 6600                             | Applied Overhead                                                                                                 | Credit                           |
| 6610                             | Cost Capitalization Offset                                                                                       | Credit                           |
| 6710                             | Depreciation, Amortization, and Depletion                                                                        | Debit                            |
| 6720                             | Bad Debt Expense                                                                                                 | Debit                            |
| 6730                             | Imputed Costs                                                                                                    | Debit                            |
| 6790                             | Other Expenses Not Requiring Budgetary Resources                                                                 | Debit                            |
| 6800                             | Future Funded Expenses                                                                                           | Debit                            |
| 6850                             | Employer Contributions to Employee Benefit Programs Not<br>Requiring Current-Year Budget Authority (Unobligated) | Debit                            |
| 6900                             | Nonproduction Costs                                                                                              | Debit                            |
| <b>7000</b>                      | <b>GAINS/LOSSES/MISCELLANEOUS ITEMS</b>                                                                          |                                  |
|                                  | <b>GAINS</b>                                                                                                     |                                  |
| 7110                             | Gains on Disposition of Assets - Other                                                                           | Credit                           |
| 7111                             | Gains on Disposition of Investments                                                                              | Credit                           |
| 7112                             | Gains on Disposition of Borrowings                                                                               | Credit                           |
| 7171                             | Gains on Changes in Long-Term Assumptions - From Experience                                                      | Credit                           |
| 7172                             | Losses on Changes in Long-Term Assumptions - From Experience                                                     | Debit                            |
| 7180                             | Unrealized Gains                                                                                                 | Credit                           |
| 7181                             | Unrealized Gains - Exchange Stabilization Fund                                                                   | Credit                           |
| 7190                             | Other Gains                                                                                                      | Credit                           |
| 7191                             | Other Gains for Accrued Special Drawing Right (SDR) Interest<br>and Charges                                      | Credit                           |
|                                  | <b>LOSSES</b>                                                                                                    |                                  |
| 7210                             | Losses on Disposition of Assets - Other                                                                          | Debit                            |
| 7211                             | Losses on Disposition of Investments                                                                             | Debit                            |
| 7212                             | Losses on Disposition of Borrowings                                                                              | Debit                            |
| 7271                             | Gains on Changes in Long-Term Assumptions                                                                        | Credit                           |
| 7272                             | Losses on Changes in Long-Term Assumptions                                                                       | Debit                            |
| 7280                             | Unrealized Losses                                                                                                | Debit                            |

## SUPPLEMENT

## Section I

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                                                                       | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|-------------------------------------------------------------------------------------------|----------------------------------|
| <b>7000</b>                      | <b>GAINS/LOSSES/MISCELLANEOUS ITEMS<br/>(continued)</b>                                   |                                  |
|                                  | <b>LOSSES (continued)</b>                                                                 |                                  |
| 7281                             | Unrealized Losses - Exchange Stabilization Fund                                           | Debit                            |
| 7290                             | Other Losses                                                                              | Debit                            |
| 7291                             | Other Losses for Accrued Special Drawing Right (SDR) Interest<br>and Charges              | Debit                            |
|                                  | <b>MISCELLANEOUS ITEMS</b>                                                                |                                  |
| 7300                             | Extraordinary Items                                                                       | Credit                           |
| 7400                             | Prior-Period Adjustments Due to Corrections of Errors                                     | Credit                           |
| 7401                             | Prior-Period Adjustments Due to Changes in Accounting<br>Principles                       | Credit                           |
| 7405                             | Prior Period Adjustments Due to Corrections of Errors - Years<br>Preceding the Prior Year | Credit                           |
| 7500                             | Distribution of Income - Dividend                                                         | Debit                            |
| 7600                             | Changes in Actuarial Liability                                                            | Debit                            |
| <b>8000</b>                      | <b>MEMORANDUM</b>                                                                         |                                  |
| 8010                             | Guaranteed Loan Level                                                                     | Debit                            |
| 8015                             | Guaranteed Loan Level - Unapportioned                                                     | Credit                           |
| 8020                             | Guaranteed Loan Level - Apportioned                                                       | Credit                           |
| 8025                             | Reserved for Agency Use                                                                   | N.A.                             |
| 8030                             | Reserved for Agency Use                                                                   | N.A.                             |
| 8035                             | Reserved for Agency Use                                                                   | N.A.                             |
| 8040                             | Guaranteed Loan Level - Used Authority                                                    | Credit                           |
| 8045                             | Guaranteed Loan Level - Unused Authority                                                  | Credit                           |
| 8050                             | Guaranteed Loan Principal Outstanding                                                     | Debit                            |
| 8053                             | Guaranteed Loan New Disbursements by Lender                                               | Credit                           |
| 8056                             | Reserved for Agency Use                                                                   | N.A.                             |
| 8059                             | Reserved for Agency Use                                                                   | N.A.                             |
| 8062                             | Reserved for Agency Use                                                                   | N.A.                             |
| 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                            |

## SUPPLEMENT

## Section I

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

| <b><u>Account<br/>Number</u></b> | <b><u>Title</u></b>                         | <b><u>Normal<br/>Balance</u></b> |
|----------------------------------|---------------------------------------------|----------------------------------|
| <b>8000</b>                      | <b>MEMORANDUM (continued)</b>               |                                  |
| 8801                             | Offset for Purchases of Assets              | Credit                           |
| 8802                             | Purchases of Property, Plant, and Equipment | Debit                            |
| 8803                             | Purchases of Inventory and Related Property | Debit                            |
| 8804                             | Purchases of Assets - Other                 | Debit                            |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** The amount recorded by administering Federal agencies for funded contributions due from Federal employers and/or covered employees for employment related benefits such as retirement, health insurance, life insurance, Federal Employees' Compensation Act, and unemployment compensation. This amount excludes Social Security taxes. When the Federal paying agency records the actual budgetary obligation, the associated FECA liability and receivable are considered funded. This account does not close at yearend.

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

**Account Title:** Unfunded FECA Benefit Contributions Receivable  
**Account Number:** 1321  
**Normal Balance:** Debit

**Definition:** The amount recorded by the Department of Labor for unfunded FECA contributions due from Federal employers. Until the Federal paying agency records the actual budgetary obligation, the associated FECA liability and receivable are considered unfunded. This account does not close at yearend.

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

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

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

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

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

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

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

**Account Title:** Expenditure Transfers Receivable

**Account Number:** 1335

**Normal Balance:** Debit

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

**Account Title:** Interest Receivable - Not Otherwise Classified

**Account Number:** 1340

**Normal Balance:** Debit

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

**Account Title:** Interest Receivable - Loans

**Account Number:** 1341

**Normal Balance:** Debit

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

**Account Title:** Interest Receivable - Investments

**Account Number:** 1342

**Normal Balance:** Debit

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

**Account Title:** Interest Receivable - Taxes

**Account Number:** 1343

**Normal Balance:** Debit

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

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

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

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

**Account Title:** Allowance for Loss on Interest Receivable - Loans  
**Account Number:** 1345  
**Normal Balance:** Credit

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Account Title:** Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified

**Account Number:** 1377

**Normal Balance:** Credit

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

**Account Title:** Allowance for Loss on Administrative Fees Receivable - Taxes

**Account Number:** 1378

**Normal Balance:** Credit

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

**Account Title:** Loans Receivable - Troubled Assets Relief Program

**Account Number:** 1380

**Normal Balance:** Debit

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

**Account Title:** Interest Receivable - Loans - Troubled Assets Relief Program

**Account Number:** 1381

**Normal Balance:** Debit

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

**Account Title:** Foreclosed Property - Allowance

**Account Number:** 1559

**Normal Balance:** Credit

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

**Account Title:** Commodities Held Under Price Support and Stabilization Support  
Programs

**Account Number:** 1561

**Normal Balance:** Debit

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

**Account Title:** Commodities - Allowance

**Account Number:** 1569

**Normal Balance:** Credit

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

**Account Title:** Stockpile Materials Held in Reserve

**Account Number:** 1571

**Normal Balance:** Debit

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

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

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

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

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

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

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

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

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

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

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

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

**Account Number:** 1611

**Normal Balance:** Credit

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

**Account Title:** Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

**Account Number:** 1612

**Normal Balance:** Debit

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

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

**Account Number:** 1613

**Normal Balance:** Debit

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

**Account Title:** Market Adjustment - Investments

**Account Number:** 1618

**Normal Balance:** Debit

**Definition:** The accumulated unrealized gain or loss on investments due to adjustments for market value. Do not include market adjustments on investments in fixed value securities. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 50, entities not reporting under FASAB generally accepted accounting principles also could use this account to record certain investments at market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

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

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

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

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

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

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

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

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

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

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

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

**Account Number:** 1630

**Normal Balance:** Debit

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

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

**Account Number:** 1631

**Normal Balance:** Credit

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

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

**Account Number:** 1633

**Normal Balance:** Debit

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

**Account Title:** Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act

**Account Number:** 1642

**Normal Balance:** Debit

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

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

**Account Title:** Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act

**Account Number:** 1643

**Normal Balance:** Credit

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

**Account Title:** Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

**Account Number:** 1644

**Normal Balance:** Debit

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

**Account Title:** Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

**Account Number:** 1645

**Normal Balance:** Credit

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

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

**Account Title:** Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

**Account Number:** 1646

**Normal Balance:** Credit

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

**Account Title:** Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

**Account Number:** 1647

**Normal Balance:** Debit

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

**Account Title:** Preferred Stock in Federal Government Sponsored Enterprise

**Account Number:** 1650

**Normal Balance:** Debit

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

**Account Title:** Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise

**Account Number:** 1651

**Normal Balance:** Debit

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Account Title:** Accumulated Depreciation on Buildings, Improvements, and Renovations

**Account Number:** 1739

**Normal Balance:** Credit

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

**Account Title:** Other Structures and Facilities

**Account Number:** 1740

**Normal Balance:** Debit

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

**Account Title:** Accumulated Depreciation on Other Structures and Facilities

**Account Number:** 1749

**Normal Balance:** Credit

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

**Account Title:** Equipment

**Account Number:** 1750

**Normal Balance:** Debit

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

**Account Title:** Accumulated Depreciation on Equipment

**Account Number:** 1759

**Normal Balance:** Credit

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Account Title:** General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed  
**Account Number:** 1995  
**Normal Balance:** Debit

**Definition:** The net realizable value of general property, plant, and equipment that is permanently removed from service but not yet disposed and is reclassified in accordance with Federal Accounting Standards Advisory Board (FASAB), Federal Financial Accounting Technical Release No. 14, paragraphs 10 and 12.



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

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

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

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

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

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

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

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

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

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

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

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

**Account Title:** Accrued Interest Payable - Debt

**Account Number:** 2141

**Normal Balance:** Credit

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

**Account Title:** Payable for Transfers of Currently Invested Balances

**Account Number:** 2150

**Normal Balance:** Credit

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

**Account Title:** Expenditure Transfers Payable

**Account Number:** 2155

**Normal Balance:** Credit

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

**Account Title:** Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

**Account Number:** 2531

**Normal Balance:** Debit

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

**Account Title:** Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

**Account Number:** 2532

**Normal Balance:** Credit

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

**Account Title:** Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

**Account Number:** 2533

**Normal Balance:** Credit

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

**Account Title:** Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

**Account Number:** 2534

**Normal Balance:** Debit

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** The amount recognized as a result of past events where a capital transfer to a General Fund Receipt Account is probable and measurable. This account offsets USSGL account 1923, "Contingent Receivable for Capital Transfers." This account does not close at yearend.

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

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

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

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

**Account Title:** Liability for Capital Transfers  
**Account Number:** 2970  
**Normal Balance:** Credit

**Definition:** The amount to be transferred to a General Fund Receipt Account. This includes excess amounts in liquidating funds. This account does not close at yearend.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Account Title:** Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority

**Account Number:** 4047

**Normal Balance:** Credit

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

**Account Title:** Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

**Account Number:** 4048

**Normal Balance:** Credit

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

**Account Title:** Anticipated Collections From Non-Federal Sources

**Account Number:** 4060

**Normal Balance:** Debit

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

**Account Title:** Anticipated Collections From Federal Sources

**Account Number:** 4070

**Normal Balance:** Debit

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

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

**Account Title:** Amounts Appropriated From a Specific Treasury-Managed Trust Fund  
TAFS - Receivable - Transferred

**Account Number:** 4081

**Normal Balance:** Credit

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

**Account Title:** Allocations of Realized Authority - To Be Transferred From Invested  
Balances - Transferred

**Account Number:** 4082

**Normal Balance:** Credit

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

**Account Title:** Transfers - Current-Year Authority - Receivable - Transferred

**Account Number:** 4083

**Normal Balance:** Credit

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

**Account Title:** Debt Liquidation Appropriations

**Account Number:** 4111

**Normal Balance:** Debit

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

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

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

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

**Account Title:** Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts  
**Account Number:** 4113  
**Normal Balance:** Debit

**Definition:** The amount of receipts appropriated from an "unavailable" trust or special fund receipt account to a corresponding trust or special fund expenditure account. (Amounts deposited into trust or special fund receipt accounts designated by Department of the Treasury as "unavailable" are appropriated via Treasury warrant, upon legislative action, to the corresponding expenditure account.) This budgetary resource account does not correspond with proprietary USSGL account 3101, "Unexpended Appropriations - Appropriations Received."

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

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

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

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

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

**Account Title:** Debt Forgiveness Appropriation  
**Account Number:** 4116  
**Normal Balance:** Debit

**Definition:** The amount of budget authority that Congress provides equivalent to an inferred appropriation to retire debt as specified in a public law. This excludes debt subject to credit reform.

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

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

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

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

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

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

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

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

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

**Account Title:** Amounts Appropriated From Specific Invested TAFS Reclassified -  
Receivable - Cancellation

**Account Number:** 4121

**Normal Balance:** Debit

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

**Account Title:** Authority Adjusted for Interest on the Bureau of the Public Debt  
Securities

**Account Number:** 4122

**Normal Balance:** Debit

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

**Account Title:** Amounts Appropriated From Specific Invested TAFS Reclassified -  
Receivable - Temporary Reduction

**Account Number:** 4123

**Normal Balance:** Debit

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



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

**Account Title:** Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

**Account Number:** 4124

**Normal Balance:** Credit

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

**Account Title:** Loan Modification Adjustment Transfer Appropriation

**Account Number:** 4125

**Normal Balance:** Debit

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

**Account Title:** Amounts Appropriated From Specific Invested TAFS - Receivable

**Account Number:** 4126

**Normal Balance:** Debit

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Account Title:** Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority

**Account Number:** 4151

**Normal Balance:** Credit

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

**Account Title:** Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

**Account Number:** 4152

**Normal Balance:** Credit

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

**Account Title:** Transfers of Contract Authority - Nonallocation

**Account Number:** 4153

**Normal Balance:** Debit

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Account Title:** Allocations of Realized Authority - Transferred From Invested Balances

**Account Number:** 4167

**Normal Balance:** Debit

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

**Account Title:** Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

**Account Number:** 4168

**Normal Balance:** Debit

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

**Account Title:** Transfers - Current-Year Authority

**Account Number:** 4170

**Normal Balance:** Debit

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

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

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

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

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

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

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

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

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

**Account Title:** Allocation Transfers of Current-Year Authority for Noninvested  
Accounts

**Account Number:** 4175

**Normal Balance:** Debit

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

**Account Title:** Allocation Transfers of Prior-Year Balances

**Account Number:** 4176

**Normal Balance:** Debit

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

**Account Title:** Anticipated Transfers - Prior-Year Balances

**Account Number:** 4180

**Normal Balance:** Debit

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

**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 for this account to have a credit balance.

**Account Title:** Balance Transfers - Extension of Availability Other Than Reappropriations

**Account Number:** 4191

**Normal Balance:** Debit

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

**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 for this account to have a credit balance.

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

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

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

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

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

**Account Title:** Balance Transfers-In - Expired to Expired  
**Account Number:** 4196  
**Normal Balance:** Debit

**Definition:** The amount of realized nonexpenditure transfers-in during the fiscal year of unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS) from another expired TAFS. Examples include when it is required that an expired recipient TAFS return unobligated authority back to the originating TAFS, which also is expired. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization.

**Account Title:** Balance Transfers-Out - Expired to Expired  
**Account Number:** 4197  
**Normal Balance:** Credit

**Definition:** The amount of realized nonexpenditure transfers-out during the fiscal year of unobligated balances from an expired Treasury Appropriation Fund Symbol (TAFS) to another expired TAFS. Examples include when it is required that an expired recipient TAFS return unobligated authority back to the originating TAFS, which also is expired. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization.

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

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

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

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



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

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

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

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

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

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

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

**Account Title:** Anticipated Expenditure Transfers from Trust Funds  
**Account Number:** 4215  
**Normal Balance:** Debit

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

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

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

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

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

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

**Account Title:** Expenditure Transfers from Trust Funds - Receivable  
**Account Number:** 4225  
**Normal Balance:** Debit

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Account Title:** Expenditure Transfers from Trust Funds - Collected  
**Account Number:** 4255  
**Normal Balance:** Debit

**Definition:** The amount of expenditure transfers collected by a general fund from a trust fund during the fiscal year. In exceptional cases, this includes expenditure transfers to trust fund accounts (for example, where the recipient account is a Limitation on Administrative Expenses trust fund) and expenditure transfers from a special fund (e.g. where the paying account is the Treasury Forfeiture Fund).

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

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

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

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

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

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

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

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

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

**Account Title:** Actual Collections of Rent

**Account Number:** 4264

**Normal Balance:** Debit

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

**Account Title:** Actual Collections From Sale of Foreclosed Property

**Account Number:** 4265

**Normal Balance:** Debit

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

**Account Title:** Other Actual Business-Type Collections From Non-Federal Sources

**Account Number:** 4266

**Normal Balance:** Debit

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

**Account Title:** Other Actual "governmental-type" Collections From Non-Federal Sources

**Account Number:** 4267

**Normal Balance:** Debit

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

**Account Title:** Actual Program Fund Subsidy Collected

**Account Number:** 4271

**Normal Balance:** Debit

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

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

**Account Title:** Interest Collected From Treasury

**Account Number:** 4273

**Normal Balance:** Debit

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

**Account Title:** Actual Collections From Liquidating Fund

**Account Number:** 4275

**Normal Balance:** Debit

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

**Account Title:** Actual Collections From Financing Fund

**Account Number:** 4276

**Normal Balance:** Debit

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

**Account Title:** Other Actual Collections - Federal

**Account Number:** 4277

**Normal Balance:** Debit

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

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

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

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

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

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

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

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

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

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



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

**Account Title:** Amortization of Investments in U.S. Treasury Zero Coupon Bonds  
**Account Number:** 4290  
**Normal Balance:** Debit

**Definition:** The amount of amortized discount in Treasury Appropriation Fund Symbols that invest offsetting collections in U.S. Treasury Zero Coupon Bonds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Account Title:** Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

**Account Number:** 4357

**Normal Balance:** Credit

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

**Account Title:** Offset to Appropriation Realized for Redemption of Treasury Securities

**Account Number:** 4370

**Normal Balance:** Credit

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

**Account Title:** Temporary Reduction - New Budget Authority

**Account Number:** 4382

**Normal Balance:** Credit

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

**Account Title:** Temporary Reduction - Prior-Year Balances

**Account Number:** 4383

**Normal Balance:** Credit

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

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

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

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

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

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

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

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

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

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

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

**Account Title:** Adjustments to Indefinite Appropriations  
**Account Number:** 4391  
**Normal Balance:** Credit

**Definition:** The amount necessary to reconcile obligations with resources for indefinite appropriations derived from the General Fund of the Treasury that is reportable on the FMS 2108: Yearend Closing Statement. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

**Definition:** Appropriated funds not available for commitment/obligation.

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

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

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

**Definition:** Anticipated amounts in programs exempt from apportionment.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Account Title:** Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

**Account Number:** 4881

**Normal Balance:** Credit

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

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

**Account Number:** 4882

**Normal Balance:** Credit

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

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

**Account Number:** 4901

**Normal Balance:** Credit

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

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

**Account Number:** 4902

**Normal Balance:** Credit

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

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

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

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

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

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

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

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

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

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

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

**Account Title:** Upward Adjustments of Prior-Year Delivered Orders - Obligations,  
Unpaid

**Account Number:** 4981

**Normal Balance:** Credit

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

**Account Title:** Upward Adjustments of Prior-Year Delivered Orders - Obligations,  
Paid

**Account Number:** 4982

**Normal Balance:** Credit

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

**Account Title:** Revenue From Goods Sold

**Account Number:** 5100

**Normal Balance:** Credit

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

**Account Title:** Contra Revenue for Goods Sold

**Account Number:** 5109

**Normal Balance:** Debit

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

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

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

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

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

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

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

**Definition:** The amount of revenue earned from interest not associated with investments or from borrowings/loans.

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

**Definition:** The amount of interest revenue earned from investments.

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

**Definition:** The amount of interest revenue earned for credit reform and non-credit reform loans receivable and uninvested balances in credit reform financing funds.

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

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

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

**Account Title:** Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act  
**Account Number:** 5314  
**Normal Balance:** Credit

**Definition:** The amount of revenue earned from declared dividends and associated distributions on equity investments accounted for under the provisions of the Federal Credit Reform Act of 1990.

**Account Title:** Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act  
**Account Number:** 5315  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue earned from declared dividends and associated distributions on equity investments accounted for under the provisions of the Federal Credit Reform Act of 1990.

**Account Title:** Contra Revenue for Interest Revenue - Loans Receivable  
**Account Number:** 5317  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for interest accrued on non-credit reform loans receivable when realization is not expected.



**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Contra Revenue for Interest Revenue - Investments  
**Account Number:** 5318  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for interest accrued on investments when realization is not expected.

**Account Title:** Contra Revenue for Interest Revenue - Other  
**Account Number:** 5319  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in other revenue for interest accrued not associated with investments or borrowings/loans when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, or price redeterminations.

**Account Title:** Penalties and Fines Revenue  
**Account Number:** 5320  
**Normal Balance:** Credit

**Definition:** The amount of revenue from penalties and fines.

**Account Title:** Contra Revenue for Penalties and Fines  
**Account Number:** 5324  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for penalties and fines when realization is not expected as defined in FASAB SFFAS No. 7, paragraph 41.

**Account Title:** Administrative Fees Revenue  
**Account Number:** 5325  
**Normal Balance:** Credit

**Definition:** The amount of revenue earned from administrative fees.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Contra Revenue for Administrative Fees  
**Account Number:** 5329  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for administrative fees when realization is not expected as defined in FASAB SFFAS No. 7, paragraph 41.

**Account Title:** Funded Benefit Program Revenue  
**Account Number:** 5400  
**Normal Balance:** Credit

**Definition:** The amount of funded revenue recorded by administering agencies for retirement plans, insurance plans, and other annuities.

**Account Title:** Unfunded FECA Benefit Revenue  
**Account Number:** 5405  
**Normal Balance:** Credit

**Definition:** The amount of unfunded FECA accrued revenue recorded by the Department of Labor due from Federal employers.

**Account Title:** Contra Revenue for Unfunded FECA Benefit Revenue  
**Account Number:** 5406  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in unfunded FECA revenue for a benefit program based on adjustments as stipulated by law.

**Account Title:** Contra Revenue for Funded Benefit Program Revenue  
**Account Number:** 5409  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in funded revenue for a benefit program based on adjustments as stipulated by law.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Insurance and Guarantee Premium Revenue  
**Account Number:** 5500  
**Normal Balance:** Credit

**Definition:** Revenue earned from insurance and guarantee premiums.

**Account Title:** Contra Revenue for Insurance and Guarantee Premium Revenue  
**Account Number:** 5509  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for an insurance and guarantee premium based on adjustments stipulated by law not including credit losses.

**Account Title:** Donated Revenue - Financial Resources  
**Account Number:** 5600  
**Normal Balance:** Credit

**Definition:** The amount of financial resources donated to a Federal entity from a non-Federal source; for example, cash or securities.

**Account Title:** Contra Revenue for Donations - Financial Resources  
**Account Number:** 5609  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for donated financial resources that are returned; for example, cash or securities.

**Account Title:** Donated Revenue - Nonfinancial Resources  
**Account Number:** 5610  
**Normal Balance:** Credit

**Definition:** The amount of nonfinancial resources donated to a Federal entity from a non-Federal source; for example, land or buildings.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Contra Donated Revenue - Nonfinancial Resources  
**Account Number:** 5619  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for donated nonfinancial resources that are returned; for example, land or buildings.

**Account Title:** Forfeiture Revenue - Cash and Cash Equivalents  
**Account Number:** 5640  
**Normal Balance:** Credit

**Definition:** The amount of revenue received related to forfeitures of cash and cash equivalents.

**Account Title:** Contra Forfeiture Revenue - Cash and Cash Equivalents  
**Account Number:** 5649  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue received related to forfeitures of cash and cash equivalents when realization is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned.

**Account Title:** Forfeiture Revenue - Forfeitures of Property  
**Account Number:** 5650  
**Normal Balance:** Credit

**Definition:** The amount of revenue received related to forfeitures of property.

**Account Title:** Contra Forfeiture Revenue - Forfeitures of Property  
**Account Number:** 5659  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue received related to forfeitures of property that are returned. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Expended Appropriations  
**Account Number:** 5700  
**Normal Balance:** Credit

**Definition:** The amount of appropriations used during the fiscal year when goods and services are received or benefits are provided. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.

**Account Title:** Expended Appropriations - Prior Period Adjustments Due to  
Corrections of Errors - Years Preceding the Prior Year  
**Account Number:** 5705  
**Normal Balance:** Credit

**Definition:** The amount of net increase or decrease to expended appropriations due to errors in years preceding the prior-year's financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use only when comparative financial statements are being presented. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Expended Appropriations - Prior-Period Adjustments Due to  
Corrections of Errors  
**Account Number:** 5708  
**Normal Balance:** Credit

**Definition:** The amount of net increase or decrease to expended appropriations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use USSGL account 5705, "Expended Appropriations – Prior Period Adjustments Due to Corrections of Errors – Years Preceding the Prior Year" for the amount of net increase or decrease to expended appropriations due to errors occurring in years preceding the prior year's financial statements. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

**Account Number:** 5709

**Normal Balance:** Credit

**Definition:** The amount of net increase or decrease to expended appropriations from a prior-period due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new FASAB standard. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Financing Sources Transferred In Without Reimbursement

**Account Number:** 5720

**Normal Balance:** Credit

**Definition:** The amount determined to increase the financing source of a reporting Federal entity that occurs as a result of an asset being transferred in. The amount of the asset is recorded at book value of the transferring Federal entity.

**Account Title:** Financing Sources Transferred Out Without Reimbursement

**Account Number:** 5730

**Normal Balance:** Debit

**Definition:** The amount determined to decrease the financing source of a reporting Federal entity that occurs as a result of an asset being transferred out. The amount of the asset is recorded at book value as of the transfer date.

**Account Title:** Appropriated Dedicated Collections Transferred In

**Account Number:** 5740

**Normal Balance:** Credit

**Definition:** The amount in the expenditure account of dedicated collections appropriated, via warrant, from an unavailable receipt account. Transactions using this account will have a budgetary impact.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Appropriated Dedicated Collections Transferred Out  
**Account Number:** 5745  
**Normal Balance:** Debit

**Definition:** The amount in the unavailable receipt account of dedicated collections appropriated, via warrant, to an expenditure account.

**Account Title:** Expenditure Financing Sources - Transfers-In  
**Account Number:** 5750  
**Normal Balance:** Credit

**Definition:** The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange expenditure transfer-in from a trust or Federal fund (as defined by Office of Management and Budget). Transactions using this account will have a budgetary impact.

**Account Title:** Nonexpenditure Financing Sources - Transfers-In - Other  
**Account Number:** 5755  
**Normal Balance:** Credit

**Definition:** The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure transfer-in between two trust funds or two Federal funds (as defined by the Office of Management and Budget) where a credit to unexpended appropriations is not valid. This USSGL account excludes nonexpenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.

**Account Title:** Nonexpenditure Financing Sources - Transfers-In - Capital Transfers  
**Account Number:** 5756  
**Normal Balance:** Credit

**Definition:** The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure capital transfer into a General Fund Receipt Account. Transactions using this account will not have a budgetary impact.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Expenditure Financing Sources - Transfers-Out  
**Account Number:** 5760  
**Normal Balance:** Debit

**Definition:** The amount of financing sources of a reporting Federal entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange expenditure transfer-out to a trust or Federal fund (as defined by Office of Management and Budget). Transactions using this account will have a budgetary impact.

**Account Title:** Nonexpenditure Financing Sources - Transfers-Out - Other  
**Account Number:** 5765  
**Normal Balance:** Debit

**Definition:** The amount of financing sources of a reporting Federal entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange, nonexpenditure transfer-out between two trust funds or two Federal funds (as defined by the Office of Management and Budget) where a debit to unexpended appropriations is not valid. This USSGL account excludes nonexpenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.

**Account Title:** Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers  
**Account Number:** 5766  
**Normal Balance:** Debit

**Definition:** The amount of financing sources of a reporting Federal entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange, nonexpenditure capital transfer to a General Fund Receipt Account. Transactions using this account will have a budgetary impact.

**Account Title:** Nonbudgetary Financing Sources Transferred In  
**Account Number:** 5775  
**Normal Balance:** Credit

**Definition:** The amount of financing sources transferred in or to be transferred in to an account such as a General Fund Receipt Account or a clearing account. The transfer has no budgetary impact. This USSGL account is on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.



**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Nonbudgetary Financing Sources Transferred Out  
**Account Number:** 5776  
**Normal Balance:** Debit

**Definition:** The amount of financing sources transferred out or to be transferred out to an account such as a General Fund Receipt Account or a clearing account. The transfer has no budgetary impact. This USSGL account is on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

**Account Title:** Imputed Financing Sources  
**Account Number:** 5780  
**Normal Balance:** Credit

**Definition:** The amount of financing sources recorded by the receiving Federal entity to cover imputed costs. The balance in this account must equal the balance in USSGL account 6730, “Imputed Costs.”

**Account Title:** Other Financing Sources  
**Account Number:** 5790  
**Normal Balance:** Credit

**Definition:** This account is used to record financing sources (as opposed to revenues earned for provision of goods and services) not provided for in other accounts. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy  
**Account Number:** 5791  
**Normal Balance:** Debit

**Definition:** The amount of adjustment to financing sources for a downward reestimate of subsidy expense or negative subsidy. Record as a debit in the credit reform program account to offset the negative (credit) subsidy expense. Record as a credit in the credit reform financing account to offset the debit to the loan guarantee liability or direct loan allowance for subsidy.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Financing Sources To Be Transferred Out - Contingent Liability  
**Account Number:** 5792  
**Normal Balance:** Debit

**Definition:** The amount of future financing sources that will be transferred out as a capital transfer to a General Fund Receipt Account. This account should be recorded as a debit when a contingent liability is recorded. A contingent liability related to a capital transfer should not be associated with a cost but, instead, should be associated with a future nonexpenditure capital transfer to a General Fund Receipt Account. Transactions using this account will not have a budgetary impact.

**Account Title:** Seigniorage  
**Account Number:** 5795  
**Normal Balance:** Credit

**Definition:** The amount of increase in the net position of the U.S. Federal Government for the face value of newly minted coins less the cost of production, which includes the cost of metal, manufacturing, and transportation. Seigniorage results from the sovereign power of the U.S. Federal Government to directly create money and, although it is not an inflow of resources from the public, it does increase the U.S. Federal Government's net position in the same manner as an inflow of resources. It is not demanded, earned, or donated; therefore, it is recognized as a financing source rather than revenue. An example is coins delivered to a Federal Reserve Bank in return for deposits. This account is used only by the United States Mint.

**Account Title:** Tax Revenue Collected - Not Otherwise Classified  
**Account Number:** 5800  
**Normal Balance:** Credit

**Definition:** The amount of taxes collected that are not otherwise identified resulting from the exercise of the U.S. Federal Government's sovereign powers to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) may record this account only if a more specific USSGL tax account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or a more specific USSGL tax account with the Federal/non-Federal attribute domain value "F."

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Tax Revenue Collected - Individual  
**Account Number:** 5801  
**Normal Balance:** Credit

**Definition:** The amount of taxes collected from individuals resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of tax revenue collected for individuals should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5800, "Tax Revenue Collected - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Tax Revenue Collected - Corporate  
**Account Number:** 5802  
**Normal Balance:** Credit

**Definition:** The amount of taxes and fees collected from corporations resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of corporate taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5800, "Tax Revenue Collected - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Tax Revenue Collected - Unemployment  
**Account Number:** 5803  
**Normal Balance:** Credit

**Definition:** The amount of unemployment taxes collected from employers resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of unemployment taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5800, "Tax Revenue Collected - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Tax Revenue Collected - Excise  
**Account Number:** 5804  
**Normal Balance:** Credit

**Definition:** The amount of excise tax collected on the manufacture or purchase of commodities or services resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of excise taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5800, "Tax Revenue Collected - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Tax Revenue Collected - Estate and Gift  
**Account Number:** 5805  
**Normal Balance:** Credit

**Definition:** The amount of estate and gift tax collected from individuals on the excess of a predetermined amount received from an estate or a gift resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of estate and gift taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5800, "Tax Revenue Collected - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Tax Revenue Collected - Customs  
**Account Number:** 5806  
**Normal Balance:** Credit

**Definition:** The amount of duties (taxes) collected from the import of foreign goods resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of customs taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5800, "Tax Revenue Collected - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Tax Revenue Accrual Adjustment - Not Otherwise Classified  
**Account Number:** 5820  
**Normal Balance:** Credit

**Definition:** The amount of accrual adjustment related to taxes and fees due not otherwise identified that result from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Record this account only if a more specific USSGL tax revenue accrual account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or a more specific USSGL tax revenue accrual account with the Federal/non-Federal attribute domain value "F."

**Account Title:** Tax Revenue Accrual Adjustment - Individual  
**Account Number:** 5821  
**Normal Balance:** Credit

**Definition:** The amount of accrual adjustment related to taxes and fees due from individuals resulting from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5820, "Tax Revenue Accrual Adjustment - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Tax Revenue Accrual Adjustment - Corporate  
**Account Number:** 5822  
**Normal Balance:** Credit

**Definition:** The amount of accrual adjustment related to taxes and fees due from corporations resulting from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5820, "Tax Revenue Accrual Adjustment - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Tax Revenue Accrual Adjustment - Unemployment  
**Account Number:** 5823  
**Normal Balance:** Credit

**Definition:** The amount of accrual adjustment related to unemployment taxes due from currently employed individuals resulting from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5820, "Tax Revenue Accrual Adjustment - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Tax Revenue Accrual Adjustment - Excise  
**Account Number:** 5824  
**Normal Balance:** Credit

**Definition:** The amount of accrual adjustment related to excise tax collected on the manufacture or purchase of commodities or services resulting from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5820, "Tax Revenue Accrual Adjustment - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Tax Revenue Accrual Adjustment - Estate and Gift  
**Account Number:** 5825  
**Normal Balance:** Credit

**Definition:** The amount of accrual adjustment related to estate and gift tax collected from individuals on the excess of a predetermined amount received from an estate or a gift resulting from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5820, "Tax Revenue Accrual Adjustment - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Tax Revenue Accrual Adjustment - Customs  
**Account Number:** 5826  
**Normal Balance:** Credit

**Definition:** The amount of accrual adjustment related to duties (taxes) collected from the import of foreign goods resulting from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5820, "Tax Revenue Accrual Adjustment - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Contra Revenue for Taxes - Not Otherwise Classified  
**Account Number:** 5830  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for taxes not otherwise identified when realization is not expected, as defined in FASAB SFFAS No.7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Record this account only if a more specific USSGL contra revenue tax account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or a more specific USSGL contra revenue tax account with the Federal/non-Federal attribute domain value "F."

**Account Title:** Contra Revenue for Taxes - Individual  
**Account Number:** 5831  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for individual taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5830, "Contra Revenue for Taxes - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Contra Revenue for Taxes - Corporate  
**Account Number:** 5832  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for corporate taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5830, "Contra Revenue for Taxes - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Contra Revenue for Taxes - Unemployment  
**Account Number:** 5833  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for unemployment taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5830, "Contra Revenue for Taxes - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Contra Revenue for Taxes - Excise  
**Account Number:** 5834  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for excise taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5830, "Contra Revenue for Taxes - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."



**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Contra Revenue for Taxes - Estate and Gift  
**Account Number:** 5835  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for estate and gift taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5830, "Contra Revenue for Taxes - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Contra Revenue for Taxes - Customs  
**Account Number:** 5836  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for customs taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5830, "Contra Revenue for Taxes - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Tax Revenue Refunds - Not Otherwise Classified  
**Account Number:** 5890  
**Normal Balance:** Debit

**Definition:** The amount of tax revenue refunds not otherwise identified that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Record this account only if a more specific USSGL tax refund account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or a more specific USSGL tax refund account with the Federal/non-Federal attribute domain value "F."

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Tax Revenue Refunds - Individual  
**Account Number:** 5891  
**Normal Balance:** Debit

**Definition:** The amount of individual tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Tax Revenue Refunds - Corporate  
**Account Number:** 5892  
**Normal Balance:** Debit

**Definition:** The amount of corporate tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Tax Revenue Refunds - Unemployment  
**Account Number:** 5893  
**Normal Balance:** Debit

**Definition:** The amount of unemployment tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Tax Revenue Refunds - Excise  
**Account Number:** 5894  
**Normal Balance:** Debit

**Definition:** The amount of excise tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Tax Revenue Refunds - Estate and Gift  
**Account Number:** 5895  
**Normal Balance:** Debit

**Definition:** The amount of estate and gift tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Tax Revenue Refunds - Customs  
**Account Number:** 5896  
**Normal Balance:** Debit

**Definition:** The amount of customs tax revenue refunds that are payable or have been paid and reported by initial collectors or Federal custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Other Revenue  
**Account Number:** 5900  
**Normal Balance:** Credit

**Definition:** The amount of revenue received but not otherwise classified.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Contra Revenue for Other Revenue  
**Account Number:** 5909  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue received (but not otherwise classified above) when realization is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned. Credit losses on other nonexchange revenue also are recorded in this account.

**Account Title:** Revenue and Other Financing Sources - Cancellations  
**Account Number:** 5919  
**Normal Balance:** Debit

**Definition:** The amount of canceled authority returned to the General Fund of the Treasury that was originally derived from revenue or other financing sources. Examples include spending authority from offsetting collections and special or trust fund receipts that are administratively withdrawn, for example, cancellations pursuant to 31 U.S.C. 1555. Do not include amounts in special or trust fund expenditure accounts that are rescinded or returned to a specific General Fund Receipt Account.

**Account Title:** Valuation Change in Investments - Exchange Stabilization Fund  
**Account Number:** 5921  
**Normal Balance:** Credit

**Definition:** The accumulated amount of unrealized gain or loss on financial stability and foreign currency investments in the Exchange Stabilization Fund. Unrealized gain or loss is due to adjustments for market value to assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Valuation Change in Investments for Federal Government Sponsored Enterprise  
**Account Number:** 5922  
**Normal Balance:** Credit

**Definition:** The accumulated amount of unrealized gain or loss on financial stability investments, generally investments in Government Sponsored Enterprise (GSE) due to adjustments for market value to GSE assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Valuation Change in Investments - Beneficial Interest in Trust  
**Account Number:** 5923  
**Normal Balance:** Credit

**Definition:** The accumulated amount of unrealized gain or loss on financial stability investments, generally beneficial interest in trust due to adjustments for market value to beneficial interest in trust assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Collections for Others - Statement of Custodial Activity  
**Account Number:** 5990  
**Normal Balance:** Debit

**Definition:** The amount of custodial revenue collected by a reporting Federal entity for another Federal entity, Federal agency, or non-Federal entity. For amounts collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate FACTS I attribute domain values. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

**Account Title:** Accrued Collections for Others - Statement of Custodial Activity  
**Account Number:** 5991  
**Normal Balance:** Debit

**Definition:** The amount of custodial revenue to be collected by a reporting Federal entity for another Federal agency, Federal entity, or non-Federal entity. For amounts to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate FACTS I attribute domain values. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Offset to Non-Entity Collections - Statement of Changes in Net Position

**Account Number:** 5993

**Normal Balance:** Debit

**Definition:** The offset to amounts collected for another Federal entity. For amounts collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

**Account Title:** Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

**Account Number:** 5994

**Normal Balance:** Debit

**Definition:** The offset to amounts to be collected for another Federal entity. For amounts to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

**Account Title:** Financing Sources Transferred In From Custodial Statement Collections

**Account Number:** 5997

**Normal Balance:** Credit

**Definition:** The amount of financing sources transferred in to a Treasury Account Symbol (TAS) from collections previously recorded on the Statement of Custodial Activity. This transfer creates a budgetary resource in the receiving TAS.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Custodial Collections Transferred Out to a Treasury Account Symbol  
Other Than the General Fund of the Treasury

**Account Number:** 5998

**Normal Balance:** Debit

**Definition:** The amount of custodial collections recorded on the Statement of Custodial Activity that is transferred to a Treasury Account Symbol, other than the General Fund of the Treasury.

**Account Title:** Operating Expenses/Program Costs

**Account Number:** 6100

**Normal Balance:** Debit

**Definition:** Operating expenses and program costs not otherwise classified below. This includes employee benefit expense not specifically defined in USSGL account 6400, "Benefit Expense."

**Account Title:** Contra Bad Debt Expense - Incurred for Others

**Account Number:** 6190

**Normal Balance:** Credit

**Definition:** The amount of bad debt expense related to accounts receivable held for others. When recording amounts related to the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99". For all other amounts, use the appropriate FACTS I attribute domain values.

**Account Title:** Adjustment to Subsidy Expense

**Account Number:** 6199

**Normal Balance:** Credit

**Definition:** The amount of adjustment to subsidy expense in the program fund reflecting the amount of subsidy funds transferred to a special receipt account by the financing fund as a result of a downward reestimate. This account also will be used for recording the effect of negative subsidy on the program fund.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Interest Expenses on Borrowing From the Bureau of the Public Debt  
and/or the Federal Financing Bank

**Account Number:** 6310

**Normal Balance:** Debit

**Definition:** The amount of interest expense incurred by the Federal agency during the current fiscal year on amounts borrowed from Treasury's Bureau of the Public Debt and/or the Federal Financing Bank. Use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "20."

**Account Title:** Interest Expenses on Securities

**Account Number:** 6320

**Normal Balance:** Debit

**Definition:** The amount of interest expense incurred by a Federal agency during the current fiscal year on securities.

**Account Title:** Other Interest Expenses

**Account Number:** 6330

**Normal Balance:** Debit

**Definition:** The amount of interest expense incurred by a Federal agency from late payment of accounts and loans, and the current interest accruing on amounts owed others that are not otherwise classified.

**Account Title:** Remuneration Interest

**Account Number:** 6338

**Normal Balance:** Debit

**Definition:** The amount of interest expense, with no budgetary outlay, incurred during the conversion from specail drawing rights to U.S. dollars. This USSGL account is to be used only by the Department of the Treasury.



**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Interest Expense Accrued on the Liability for Loan Guarantees  
**Account Number:** 6340  
**Normal Balance:** Debit

**Definition:** The amount of interest that is accrued and compounded on the liability of loan guarantees that are subject to the Federal Credit Reform Act of 1990, as amended. The accrued interest is recognized as an adjustment to interest expense. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. (Refer to FASAB SFFAS No. 2, "Accounting for Direct Loans and Loan Guarantees," as amended.)

**Account Title:** Benefit Expense  
**Account Number:** 6400  
**Normal Balance:** Debit

**Definition:** Provided below are separate definitions for "program" and "administering" activities included in this account. For "program" activities, record the employer's portion of the contributions to the following employee benefit programs administered by Federal agencies: retirement, life insurance, health insurance, Voluntary Separation Incentive Payment (VSIP), Federal Employees' Compensation Act (FECA), unemployment for Federal employees, Social Security (Old Age and Survivor's Insurance, Supplemental Security Income, Disability insurance, Hospital Insurance (HI-Medicare, Part A)). Use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code (2-digit agency code) as defined in I TFM 2-4700. Note: Report in USSGL account 6100, "Operating Expenses/Program Costs," the costs for benefits not specifically listed above. In the specific instance of employer contributions to the Thrift Savings Plan, record in USSGL account 6100 with FACTS I Federal/non-Federal attribute domain value "N." For "administering" activities, record the amount of expense incurred for benefit payments to non-Federal entities using a Federal/non-Federal attribute domain value "N" for FACTS I reporting. This includes (but is not limited to) costs for retirement, life insurance, health insurance, VSIP, FECA, unemployment, entitlements (as listed in the definition of USSGL account 2160, "Entitlement Benefits Due and Payable"), and insurance guarantees; for example, flood insurance, crop insurance, and deposit insurance.

**Account Title:** Cost of Goods Sold  
**Account Number:** 6500  
**Normal Balance:** Debit

**Definition:** The total cost of inventory sold including raw materials, direct labor, and overhead.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Applied Overhead  
**Account Number:** 6600  
**Normal Balance:** Credit

**Definition:** The amount of overhead cost distributed to work-in-process or construction-in-process.

**Account Title:** Cost Capitalization Offset  
**Account Number:** 6610  
**Normal Balance:** Credit

**Definition:** The amount of any costs originally recorded into another expense account that are directly linked to a specific job or a product. These costs are transferred to an “in-progress” asset account such as inventory-work-in-process, construction-in-progress, internal-use software in development, or a completed asset account.

**Account Title:** Depreciation, Amortization, and Depletion  
**Account Number:** 6710  
**Normal Balance:** Debit

**Definition:** Expenses recognized by the process of allocating costs of an asset (tangible or intangible) over the period of time benefited or the asset's useful life.

**Account Title:** Bad Debt Expense  
**Account Number:** 6720  
**Normal Balance:** Debit

**Definition:** The amount of bad debt expense related to uncollectible non-credit reform receivables.

**Account Title:** Imputed Costs  
**Account Number:** 6730  
**Normal Balance:** Debit

**Definition:** The Office of Management and Budget (OMB) limits recognition of imputed costs to specific categories identified in OMB Circular No. A-136, “Financial Reporting Requirements,” as amended. The amount of costs incurred by a Federal entity for goods and services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in USSGL account 5780, “Imputed Financing Sources.”

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Other Expenses Not Requiring Budgetary Resources

**Account Number:** 6790

**Normal Balance:** Debit

**Definition:** Other costs that do not require budgetary resources (such as accounting for the issue of operating materials and supplies when the consumption method is used.)

**Account Title:** Future Funded Expenses

**Account Number:** 6800

**Normal Balance:** Debit

**Definition:** The amount of accrued expenses that are required to be funded from future-year appropriations. Examples include, but are not limited to, accrued annual leave expense and upward subsidy reestimates for credit reform loan programs. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)

**Account Number:** 6850

**Normal Balance:** Debit

**Definition:** The amount of benefit expense incurred that does not require current-year budget authority (unobligated) by a Federal agency for the employer's portion of contributions to employee benefit programs. This benefit expense includes Federal Employees' Compensation Act and unemployment for Federal employees.

**Account Title:** Nonproduction Costs

**Account Number:** 6900

**Normal Balance:** Debit

**Definition:** Costs incurred and recognized that are linked to events other than the production of goods and services. Examples include, but are not limited to, acquisition of general property, plant, and equipment (PP&E); heritage PP&E; stewardship land; reorganization costs; and nonrecurring cleanup costs resulting from facility abandonment that is not accrued. It also includes other post employment benefits, other than Federal Employees' Compensation Act and unemployment for Federal employees reported in USSGL account 6400, "Benefit Expense."

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Gains on Disposition of Assets - Other

**Account Number:** 7110

**Normal Balance:** Credit

**Definition:** The gain on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

**Account Title:** Gains on Disposition of Investments

**Account Number:** 7111

**Normal Balance:** Credit

**Definition:** The gain on the disposition (such as sale, exchange, disposal, or retirement) of investments.

**Account Title:** Gains on Disposition of Borrowings

**Account Number:** 7112

**Normal Balance:** Credit

**Definition:** The amount of gain on early repayment of outstanding borrowings.

**Account Title:** 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.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Losses on Changes in Long-Term Assumptions - From Experience  
**Account Number:** 7172  
**Normal Balance:** Debit

**Definition:** The loss on the change in long-term assumptions from experience used to estimate Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account excludes amounts related to Federal Employees Compensation Act program.

**Account Title:** Unrealized Gains  
**Account Number:** 7180  
**Normal Balance:** Credit

**Definition:** The amount of unrealized gains that include, but are not limited to: unrealized holding gains on available for sale securities in accordance with Financial Accounting Standard (FAS) 115, unrealized gains on investments of defined benefit pension plans under FAS 35; deferred gains on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

**Account Title:** Unrealized Gains - Exchange Stabilization Fund  
**Account Number:** 7181  
**Normal Balance:** Credit

**Definition:** The accumulated unrealized gain, due to exchange rates, on foreign currency investments and foreign currency denominated assets in the Exchange Stabilization Fund. Unrealized gains are due to adjustments for the market value assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This USSGL account is to be used only by the Department of the Treasury.

**Account Title:** Other Gains  
**Account Number:** 7190  
**Normal Balance:** Credit

**Definition:** The gain on assets resulting from events other than disposition. This excludes amounts related to the gain on the change in long-term assumptions from experience and gain on the change in long-term assumptions for Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account includes amounts related to Federal Employees Compensation Act program.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges  
**Account Number:** 7191  
**Normal Balance:** Credit

**Definition:** When SDR interest rates change, accrued SDR interest/charges reflect a gain in the following circumstances: if interest rates increase, then a gain is recorded in SDR interest; if interest rates decrease, then a gain is recorded in SDR charges. This USSGL account is to be used only by the Department of the Treasury.

**Account Title:** Losses on Disposition of Assets - Other  
**Account Number:** 7210  
**Normal Balance:** Debit

**Definition:** The loss on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

**Account Title:** Losses on Disposition of Investments  
**Account Number:** 7211  
**Normal Balance:** Debit

**Definition:** The loss on the disposition (such as sale, exchange, disposal, or retirement) of investments.

**Account Title:** Losses on Disposition of Borrowings  
**Account Number:** 7212  
**Normal Balance:** Debit

**Definition:** The amount of loss on the early repayment of outstanding borrowings.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Gains on Changes in Long-Term Assumptions  
**Account Number:** 7271  
**Normal Balance:** Credit

**Definition:** The gain on the change in long-term assumptions used to estimate Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account excludes amounts related to Federal Employees Compensation Act program.

**Account Title:** Losses on Changes in Long-Term Assumptions  
**Account Number:** 7272  
**Normal Balance:** Debit

**Definition:** The loss on the change in long-term assumptions used to estimate Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account excludes amounts related to Federal Employees Compensation Act program.

**Account Title:** Unrealized Losses  
**Account Number:** 7280  
**Normal Balance:** Debit

**Definition:** The amount of unrealized losses that include, but are not limited to: unrealized holding losses on available for sale securities in accordance with Financial Accounting Standard (FAS) 115, unrealized losses on investments of defined benefit pension plans under FAS 35, deferred losses on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

**Account Title:** Unrealized Losses - Exchange Stabilization Fund  
**Account Number:** 7281  
**Normal Balance:** Debit

**Definition:** The accumulated unrealized loss, due to exchange rates, on foreign currency investments and foreign currency denominated assets in the Exchange Stabilization Fund. Unrealized losses are due to adjustments for the market value of assets. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This USSGL account is to be used only by the Department of the Treasury.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Other Losses

**Account Number:** 7290

**Normal Balance:** Debit

**Definition:** The loss on assets resulting from events other than disposition. This excludes amounts related to the losses on the change in long-term assumptions from experience and losses on the change in long-term assumptions for Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account includes amounts related to Federal Employees Compensation Act program.

**Account Title:** Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges

**Account Number:** 7291

**Normal Balance:** Debit

**Definition:** When SDR interest rates change, accrued interest/charges result in a loss in the following circumstances: if interest rates decrease, then a loss is recorded in SDR interest; if interest rates increase, then a loss is recorded in SDR charges. This USSGL account is to be used only by the Department of the Treasury.

**Account Title:** Extraordinary Items

**Account Number:** 7300

**Normal Balance:** Credit

**Definition:** Costs or income so unusual in type or amount as to be accorded special treatment in the accounts or separate disclosure in financial statements. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.



**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Prior-Period Adjustments Due to Corrections of Errors  
**Account Number:** 7400  
**Normal Balance:** Credit

**Definition:** The amount of adjustments affecting the cumulative results of operations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use USSGL account 7405, “Prior Period Adjustments Due to Corrections of Errors – Years Preceding the Prior Year” for the amount of adjustments affecting the cumulative results of operations due to errors in the years preceding the prior year’s financial statements. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Prior-Period Adjustments Due to Changes in Accounting Principles  
**Account Number:** 7401  
**Normal Balance:** Credit

**Definition:** The amount of adjustments affecting the cumulative results of operations due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new FASAB standard. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Prior Period Adjustments Due to Corrections of Errors - Years  
Preceding the Prior Year  
**Account Number:** 7405  
**Normal Balance:** Credit

**Definition:** The amount of adjustments affecting the cumulative results of operations due to errors in years preceding the prior-year’s financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use only when comparative financial statements are being presented. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Distribution of Income - Dividend  
**Account Number:** 7500  
**Normal Balance:** Debit

**Definition:** Distribution of income (such as certain types of income transferred to the General Fund of the Treasury, that is, interest on capital, franchise taxes, etc.). Use Federal Agencies' Centralized Trail-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate FACTS I attribute domain values.

**Account Title:** Changes in Actuarial Liability  
**Account Number:** 7600  
**Normal Balance:** Debit

**Definition:** The amount of increase or decrease in actuarial liability. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Guaranteed Loan Level  
**Account Number:** 8010  
**Normal Balance:** Debit

**Definition:** The amount of guaranteed loan commitments supportable by the subsidy budget authority of new commitments or, in the case of negative subsidies, the amount authorized by appropriation acts. This account does not close at yearend.

**Account Title:** Guaranteed Loan Level - Unapportioned  
**Account Number:** 8015  
**Normal Balance:** Credit

**Definition:** The amount of guaranteed loan level not yet apportioned by Office of Management and Budget.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Guaranteed Loan Level - Apportioned  
**Account Number:** 8020  
**Normal Balance:** Credit

**Definition:** The amount of category A and B guaranteed loan levels approved by Office of Management and Budget on the SF 132: Apportionment and Reapportionment Schedule.

**Account Title:** Guaranteed Loan Level - Used Authority  
**Account Number:** 8040  
**Normal Balance:** Credit

**Definition:** The amount of category A and B guaranteed loan principal obligated by lenders and reported to the agency.

**Account Title:** Guaranteed Loan Level - Unused Authority  
**Account Number:** 8045  
**Normal Balance:** Credit

**Definition:** The amount of category A and B guaranteed loan levels for which contracts have not been signed. This account does not close at yearend.

**Account Title:** Guaranteed Loan Principal Outstanding  
**Account Number:** 8050  
**Normal Balance:** Debit

**Definition:** The amount of guaranteed loan principal outstanding with the lender at any given time.

**Account Title:** Guaranteed Loan New Disbursements by Lender  
**Account Number:** 8053  
**Normal Balance:** Credit

**Definition:** The amount of guaranteed loan principal disbursed during the current year by lenders.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Guaranteed Loan Collections, Defaults, and Adjustments  
**Account Number:** 8065  
**Normal Balance:** Debit

**Definition:** The amount of guaranteed loan collections, defaults, or any other type of adjustments that reduce the amount of loan principal outstanding with the lender.

**Account Title:** Guaranteed Loan Cumulative Disbursements by Lenders  
**Account Number:** 8070  
**Normal Balance:** Credit

**Definition:** The amount of guaranteed loan disbursements by lenders, net of collections, defaults, or adjustments, after USSGL accounts 8053, “Guaranteed Loan New Disbursements by Lender,” and 8065, “Guaranteed Loan Collections, Defaults, and Adjustments,” are closed into this account at yearend. This account does not close at yearend.

**Account Title:** Partial or Early Cancellation of Authority  
**Account Number:** 8101  
**Normal Balance:** Credit

**Definition:** The amount of authority canceled and recorded in USSGL account 4351, “Partial or Early Cancellation of Authority With a U.S. Treasury Warrant.” This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS) and to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS. The balance in USSGL account 4351, “Partial or Early Cancellation of Authority With a U.S. Treasury Warrant,” is reclassified into this account in a closing entry.

**Account Title:** Offset for Partial or Early Cancellation of Authority  
**Account Number:** 8102  
**Normal Balance:** Debit

**Definition:** To offset activity recorded in USSGL account 8101, “Partial or Early Cancellation of Authority.” This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS) and to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Offset for Purchases of Assets  
**Account Number:** 8801  
**Normal Balance:** Credit

**Definition:** The amount recorded to offset activity in USSGL account 8802, "Purchases of Property, Plant, and Equipment," USSGL account 8803, "Purchases of Inventory and Related Property," and USSGL account 8804, "Purchases of Assets - Other." USSGL accounts 8802, 8803, and 8804 close into this account at yearend. This account does not close at yearend.

**Account Title:** Purchases of Property, Plant, and Equipment  
**Account Number:** 8802  
**Normal Balance:** Debit

**Definition:** The amount of capitalized property, plant, and equipment purchased during the fiscal year. This account closes into USSGL account 8801, "Offset for Purchases of Assets," at yearend.

**Account Title:** Purchases of Inventory and Related Property  
**Account Number:** 8803  
**Normal Balance:** Debit

**Definition:** The amount of inventory and related property purchased during the fiscal year. This account closes into USSGL account 8801, "Offset for Purchases of Assets," at yearend.

**Account Title:** Purchases of Assets - Other  
**Account Number:** 8804  
**Normal Balance:** Debit

**Definition:** The amount of other assets purchased during the fiscal year, not otherwise classified in USSGL accounts 8802, "Purchases of Property, Plant, and Equipment," and 8803, "Purchases of Inventory and Related Property." Other assets include, but are not limited to, the purchase of investments requiring an outlay. In addition, this account closes into USSGL account 8801, "Offset for Purchases of Assets," at yearend.

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## U.S. Government Standard General Ledger Account Transactions

This section provides accounting transactions for events occurring throughout the Federal Government. The transactions illustrate both proprietary and budgetary entries for each accounting event. Transactions are grouped under the following categories:

|   |                  |                                                                           |
|---|------------------|---------------------------------------------------------------------------|
| ➤ | <b>A 100-799</b> | Funding Sources                                                           |
| ➤ | <b>B 100-699</b> | Disbursements and Payables                                                |
| ➤ | <b>C 100-799</b> | Collections and Receivables                                               |
| ➤ | <b>D 100-799</b> | Adjustments/Writeoffs/Reclassifications                                   |
| ➤ | <b>E 100-799</b> | Accruals/Non-Budgetary Transfers Other Than Disbursements and Collections |
| ➤ | <b>F 100-499</b> | Yearend                                                                   |
| ➤ | <b>G 100-299</b> | Memorandum Entries                                                        |
| ➤ | <b>H 100-399</b> | Other Specialized Transaction Entries                                     |

The above categories provide a basic framework for organizing the transactions. Also included, as a quick reference, is a listing of transaction descriptions. These accounting transactions document basic standard posting logic for financial events across the Federal Government.

The following notes explain conventions to follow when using the USSGL and the limitations of this compilation of USSGL transactions:

- There are valid accounting events/postings not yet documented. Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through the agency's USSGL representative. To illustrate the issue, document accounting events specific to the activity in a simple accounting scenario. Include references to specific legislation, accounting standards, or central agency requirements that make the activity unique from those currently documented. This documentation may be useful for explaining variances from the USSGL standard to auditors.
- For nonexpenditure transfers of budget authority between Treasury Appropriation Fund Symbols (TAFS), the "Transfer From" entity will determine the source of funds being transferred and record a proprietary USSGL account that designates the funding as being derived from either:
  - Unexpended appropriations from general fund resources not earmarked by law for a specific purpose - USSGL account 3103, "Unexpended Appropriations - Transfers-Out," or
  - Financing sources that impact cumulative results of operations - USSGL account 5765, "Nonexpenditure Financing Sources – Transfers-Out."

The "Transfer To" entity must use a propriety USSGL account that corresponds to the proprietary USSGL account used by the "Transfer From" entity. USSGL account 3102, "Unexpended Appropriations - Transfers-In" corresponds to USSGL account 3103. USSGL account 5755, "Nonexpenditure Financing Sources – Transfers-In" corresponds to USSGL account 5765. Failure of both entities to record the matching proprietary USSGL account category (3102/3103 or 5755/5765) will result in agency-wide and/or Government-wide elimination discrepancies.

- There may be mixed funding in a single TAFS. The net position of a TAFS may be a mix of:
  - Unexpended appropriations derived from general fund resources not earmarked by law for a specific purpose, and
  - Financing sources, such as Economy Act revenue, that impact cumulative results of operations.
- To facilitate reconciliation of interagency expenses and revenues, do not post cost directly to “in-process type” asset accounts. Agencies must first record cost, such as direct labor (payroll and benefits) and direct materials that do not meet agency established capitalization thresholds, in the appropriate USSGL account 6000 series expense account. Use USSGL account 6610, “Cost Capitalization Offset” to apply the cost to the desired “in-process type” asset account. Do not record amounts applied to asset accounts under this method to USSGL account 88XX series accounts.
- The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in the agency’s accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record the agency’s activities. Agencies must post transactions using the 4-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting. Additionally, since the 4-digit base account combined with valid attributes is itself a USSGL account, agencies must post debit and credit entries to reclassify balances even when the 4-digit base account is the same.
- Transactions affecting budgetary status may contain debit or credit postings to multiple USSGL status accounts that may be valid for a particular transaction. Choose a USSGL account appropriate to the status of authority in the affected TAFS and the accounting event recorded.
- All transactions apply to activity with Federal and non-Federal entities unless limited by account definition or otherwise noted in the transaction description.
- A USSGL transaction crosswalk (beginning with inception date 8/86), can be obtained at the USSGL Web site.
- The transaction reference provides an example of where this transaction appears. It may not provide all possible USSGL implementation guidance that contains this transaction.



**Section III:****Page Number**

USSGL Account Transaction Categories

III - 4

USSGL Account Transaction Listing

III - 5

USSGL Account Transactions

III - 43

USSGL Account Transaction Postings

III - 337

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<br>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<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A132                | To record a permanent reduction of unexpended appropriations.                                                                                                                                                                                                                                                                                                                                                              |
| A133                | To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.                                                                                                                                                                                                                                              |
| A134                | To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.                                                                                                                                                                                                                                                                           |
| A135                | To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action. |
| A136                | To record rescission and withdrawal of funds for balances previously recorded as pending rescission.                                                                                                                                                                                                                                                                                                                       |
| A137                | To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.                                                                                                                                                                                                                                                                                                |
| A138                | To record estimated recoveries of prior-year obligations.                                                                                                                                                                                                                                                                                                                                                                  |
| A139                | To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.                                                                                       |
| A140                | To record anticipated collections including refunds from prior- year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS).                                                                                                                                                                                                                                                                  |
| A141                | To record the withdrawal of funds for permanent reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur.                                                                                                                                                                                                                                                         |
| A142                | To record anticipated nonexpenditure transfers to a General Fund Receipt Account.                                                                                                                                                                                                                                                                                                                                          |
| A143                | To record anticipated capital transfers to a General Fund Receipt Account.                                                                                                                                                                                                                                                                                                                                                 |
| A146                | To record subsidy disbursed by the program fund not previously accrued.                                                                                                                                                                                                                                                                                                                                                    |
| A148                | To record decreases to indefinite borrowing authority.                                                                                                                                                                                                                                                                                                                                                                     |
| A152                | To record indefinite or definite borrowing authority.                                                                                                                                                                                                                                                                                                                                                                      |
| A154                | To record the realization of borrowing authority that was previously estimated.                                                                                                                                                                                                                                                                                                                                            |
| A155                | To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.                                                                                                                                                                                                                                                                     |
| A156                | To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank. This includes non-credit reform borrowings to repay interest (capitalized loan interest).                                                                                                                                                                                                      |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>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<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                                                                                                                             |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A174                | To record an unanticipated actual decrease to indefinite contract authority.                                                                                                                                                                                                                                                                        |
| A175                | To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.                                                                                                                                            |
| A176                | To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.                                                                                                                                                                                                                                      |
| A177                | To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.                                                                                                                                          |
| A178                | To record anticipated adjustments/decreases to contract authority.                                                                                                                                                                                                                                                                                  |
| A179                | To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.                                                                                                                                         |
| A180                | To record a nonexpenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.                                                                                                                                                                                             |
| A181                | To record a nonexpenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.                                                                                                                                                                                              |
| A183                | To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.                                                                                                                                                                                                        |
| A184                | To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.                                                                                                                                                                                                                               |
| A185                | To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS. |
| A186                | To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.                                                                                                                                                                                                           |
| A187                | To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.                                                                                                                                                                         |
| A188                | To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.                                                            |
| A189                | To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.                                                                                                                                                                          |
| A190                | To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.                                                                                                                 |

### U.S. Government Standard General Ledger Account Transaction Listing

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                                                |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A192                | To record authority made available from receipt or appropriation balances previously precluded from obligation.                                                                                                                                                        |
| A194                | To record authority made available from offsetting collection balances previously precluded from obligation.                                                                                                                                                           |
| A195                | To record the collection of revenue for non-revolving trust and special funds that were previously accrued.                                                                                                                                                            |
| A196                | To record the annualized level of an appropriation provided under a continuing resolution.                                                                                                                                                                             |
| A197                | To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.                                                                                                            |
| A198                | To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.                                                           |
| A199                | To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).                                                                                                  |
| A202                | To record in the financing account an appropriation received for a modification adjustment transfer.                                                                                                                                                                   |
| A204                | To record modifications for subsidy cost and adjustment transfers related to Direct Loans and Loan Guarantee liabilities in the financing account.                                                                                                                     |
| A210                | To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).                                                                                                                        |
| A212                | To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account.                                                                                                                                            |
| A250                | To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund.                                                                                                                                |
| A251                | To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.                                                                                                                                  |
| A402                | To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.                                                                                                                                                           |
| A404                | To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A406                | To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.     |
| A408                | To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.                                                               |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>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.                                                        |
| 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<br>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<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                                                         |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A466                | To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.                                                                    |
| A467                | To record the nonexpenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.                                                                                                                                               |
| A468                | To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.                                                                                                                                                                 |
| A469                | To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.                                                                                                                                                |
| A470                | To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated.                                                                                                                                        |
| A472                | To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.         |
| A474                | To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.             |
| A476                | To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.     |
| A478                | To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.         |
| A480                | To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.     |
| A482                | To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.         |
| A484                | To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A486                | To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.     |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                                            |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A488                | To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.          |
| A490                | To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.                                                                                |
| A492                | To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.                                                                                                  |
| A494                | To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.                                                            |
| A496                | To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.                                                                |
| A498                | To record a Federal fund receivable for an expenditure transfer from a trust fund.                                                                                                                                                                                 |
| A499                | To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS). |
| A500                | To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.                                                                                                                                        |
| A501                | To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.                                                                                                                                                                                      |
| A502                | To record the actual Federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.                                                                                                            |
| A504                | To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.                                                                                                                                               |
| A506                | To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.                                                                                    |
| A508                | To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.              |
| A510                | To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.                                                                                                                                                       |
| A512                | To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.                                                                                                                                                        |
| A514                | To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to nonexchange and exchange transactions.                                                                                   |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                                                                          |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A516                | To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act. |
| A518                | To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.                                                                                                                                                         |
| A519                | To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.                                                                                                                                                                |
| A520                | To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.    |
| A522                | To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.                                                                                                                   |
| A523                | To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.                                                                                                                          |
| A524                | To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables.                                                             |
| A526                | To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as payables.                                                               |
| A528                | To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.                                                |
| A530                | To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.                                               |
| A531                | To record a nonexpenditure (nonallocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.                                                                                     |
| A532                | To record the receivable for amounts to be transferred in of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.                   |
| A534                | To record the payable for amounts to be transferred out of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.                     |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                                                       |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A536                | To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."                                      |
| A538                | To record the actual nonexpenditure (nonallocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."                                        |
| A540                | To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.                                                                                                                                                                       |
| A542                | To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.                                                                                                                                                                           |
| A544                | To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.                                                                                                                                                             |
| A546                | To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.                                                                                                                                                                 |
| A548                | To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A550                | To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.     |
| A552                | To record in the transferring agency the transfer-out of unfilled customer orders with advance.                                                                                                                                                                               |
| A554                | To record in the receiving agency the actual transfer-in unfilled customer orders with advance.                                                                                                                                                                               |
| A702                | To record anticipated reimbursements.                                                                                                                                                                                                                                         |
| A704                | To record in the performing agency a reimbursable agreement that was not previously anticipated.                                                                                                                                                                              |
| A706                | To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.                                                                                                                                                               |
| A708                | To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.                                                                                                                          |
| A710                | To record earned revenue in the performing agency related to a reimbursable agreement or other income.                                                                                                                                                                        |
| A712                | To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order.                                                                                                                                                              |
| A714                | To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.                                                                                                                                                 |
| A715                | To record funded FECA revenue by the Department of Labor.                                                                                                                                                                                                                     |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                                                                                                                             |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| B102                | To record payment of payroll.                                                                                                                                                                                                                                                                                                                       |
| B103                | To record a disbursement of pension benefit payments.                                                                                                                                                                                                                                                                                               |
| B104                | To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.                                                                                                                                           |
| B105                | To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.                                                                                                                                                                                                                                    |
| B106                | To record subsidy disbursement from the program account to the financing account not previously obligated.                                                                                                                                                                                                                                          |
| B107                | To record payment and disbursement of funds not previously accrued.                                                                                                                                                                                                                                                                                 |
| B108                | To record a loss in the imprest fund.                                                                                                                                                                                                                                                                                                               |
| B109                | To record payment of interest not previously accrued.                                                                                                                                                                                                                                                                                               |
| B110                | To record a confirmed disbursement schedule previously accrued.                                                                                                                                                                                                                                                                                     |
| B112                | To record accrued interest paid.                                                                                                                                                                                                                                                                                                                    |
| B113                | To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.                                                                                                                                                                                                                            |
| B114                | To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.                                                                                                                                                                                                                                                 |
| B116                | To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.                                                                                                                                                                                                                                            |
| B118                | To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.                                                                                                                                                                                                                                            |
| B119                | To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).                                                                                                                                                                                                                    |
| B120                | To record principal repayments to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.                                                            |
| B121                | To record principal repayments at par value to the Bureau of the Public Debt and the Federal Financing Bank that were not previously anticipated. For example, this transaction includes repayments of principal, repayments due to modifications of credit reform loans, and repayments of capitalized loan interest from non-credit reform loans. |
| B122                | To record repayments of other debt.                                                                                                                                                                                                                                                                                                                 |
| B123                | To record in the issuing entity, the sale of Federal securities at par value.                                                                                                                                                                                                                                                                       |
| B124                | To record the purchase of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.                                                                                                                                                                                           |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                                                                                                                                |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| B125                | To record in the issuing entity, the sale of Federal securities acquired at a premium.                                                                                                                                                                                                                                                                 |
| B126                | To record the purchase of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.                                                                                                                                                                                              |
| B127                | To record in the issuing entity, the sale of Federal securities at a discount.                                                                                                                                                                                                                                                                         |
| B128                | To record the purchase of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.                                                                                                                                                                                             |
| B129                | To record the purchase of accrued interest on Federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.                                                                                                                                                                                                |
| B130                | To record a lien paid before personal property is sold.                                                                                                                                                                                                                                                                                                |
| B131                | To record principal repayments to Treasury or the Federal Financing Bank (FFB), excluding most non-credit reform loans, resulting in a gain or loss, that were not previously anticipated. For example, this transaction includes repayments of principal for FFB borrowings from Treasury and repayments due to modifications of credit reform loans. |
| B132                | To record the purchase of Federal securities acquired at par value by a nonfiduciary deposit fund.                                                                                                                                                                                                                                                     |
| B133                | To record the purchase of accrued interest on Federal securities by a nonfiduciary deposit fund.                                                                                                                                                                                                                                                       |
| B134                | To record appropriations used this fiscal year.                                                                                                                                                                                                                                                                                                        |
| B135                | To record the gain on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.                                                                                                                                                                           |
| B136                | To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.                                                                                                                                                                                                                                   |
| B137                | To record the loss on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.                                                                                                                                                                           |
| B138                | To record in a trust fund payments made to a Federal fund relating to exchange transactions.                                                                                                                                                                                                                                                           |
| B139                | To record actual capital transfers to a General Fund Receipt Account that were not previously anticipated.                                                                                                                                                                                                                                             |
| B140                | To record the purchase of foreign currency by a disbursing officer.                                                                                                                                                                                                                                                                                    |
| B141                | To record the request from IMF to purchase Special Drawing Rights.                                                                                                                                                                                                                                                                                     |
| B142                | To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.                                                                                                                                                                                                                                                |
| B144                | To record the purchase of cash equivalents.                                                                                                                                                                                                                                                                                                            |
| B146                | To record a foreign currency rate intervention.                                                                                                                                                                                                                                                                                                        |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                                                        |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| B150                | To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.                                                                                                                         |
| B152                | To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).                                                                                                                               |
| B153                | To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.                                                                                                                                                                     |
| B154                | To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.                                                                                                                                                   |
| B160                | To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.                                                                                                                                              |
| B162                | To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.                                                                                                                                              |
| B163                | To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.                                                                                                                                             |
| B165                | To record the purchase of Federal securities acquired at a premium by a nonfiduciary deposit fund.                                                                                                                                                                             |
| B166                | To record the purchase of Federal securities acquired at a discount by a nonfiduciary deposit fund.                                                                                                                                                                            |
| B200                | To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account. |
| B202                | To record the liquidity payment and markup of liquidity preference from the prior year in the program account.                                                                                                                                                                 |
| B210                | To record the payment of remuneration.                                                                                                                                                                                                                                         |
| B302                | To record a commitment of unobligated amounts in programs subject to apportionment.                                                                                                                                                                                            |
| B304                | To record a commitment of unobligated balances in programs exempt from apportionment.                                                                                                                                                                                          |
| B306                | To record current-year undelivered orders without an advance.                                                                                                                                                                                                                  |
| B308                | To record current-year undelivered orders with an advance.                                                                                                                                                                                                                     |
| B309                | To record current-year undelivered orders with an advance using a U.S. Debit Card.                                                                                                                                                                                             |
| B310                | To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.                                                                                                    |
| B312                | To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.                                                                                                   |



**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                 |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| B314                | To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.             |
| B316                | To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.            |
| B402                | To record the delivery of goods or services and to accrue a liability.                                                                                                                  |
| B404                | To record a downward adjustment of a current-year unpaid undelivered order.                                                                                                             |
| B406                | To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation. |
| B408                | To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.                                                                              |
| B410                | To record advances and prepayments "in transit" until disbursements are confirmed.                                                                                                      |
| B412                | To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.                                                        |
| B416                | To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.                                                          |
| B418                | To record the accrual of interest expenses incurred, not yet paid.                                                                                                                      |
| B420                | To record the liability for cost to be funded in the future.                                                                                                                            |
| B422                | To record the unfunded FECA liability and unfunded unemployment liability.                                                                                                              |
| B424                | To record a contingent liability.                                                                                                                                                       |
| B425                | To record a contingent liability related to a capital transfer.                                                                                                                         |
| B426                | To record an increase in actuarial liabilities for benefit plans.                                                                                                                       |
| B428                | To record the payable to borrowers from sales of foreclosed property with recourse.                                                                                                     |
| B430                | To record the inventory purchased for a resale under historical cost (title was passed).                                                                                                |
| B432                | To record the fair market value of real and intangible forfeited property.                                                                                                              |
| B434                | To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.                                                                     |
| B436                | To record the funded portion of cleanup costs that was previously estimated.                                                                                                            |
| B438                | To record capital lease liability.                                                                                                                                                      |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                     |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| B440                | To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued. |
| B444                | To record the IMF annual Special Drawing Right assessment accrual.                                                                                                          |
| B446                | To record the IMF Annual Assessment.                                                                                                                                        |
| B602                | To record revenue received in advance.                                                                                                                                      |
| B604                | To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.            |
| B606                | To record current-year expended authority using a U.S. Debit Card.                                                                                                          |
| B610                | To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.                         |
| C101                | To record the transfer of recognized subsidy from the program fund to the financing fund.                                                                                   |
| C102                | To record service in kind provided by non-Federal sources.                                                                                                                  |
| C103                | To record the collection of subsidy costs in the financing account.                                                                                                         |
| C106                | To record the collection of reestimated subsidy in the financing account.                                                                                                   |
| C107                | To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program.                                                         |
| C108                | To record collections in nonfiduciary deposit funds.                                                                                                                        |
| C109                | To record the receipt of previously anticipated collections.                                                                                                                |
| C110                | To reclassify collections to liquidate prior-year deficiency.                                                                                                               |
| C111                | To record collections in clearing account Treasury Account Symbols (TAS).                                                                                                   |
| C112                | To record the collection of a refund of an advance or prepayment in the same year as the original obligation.                                                               |
| C113                | To record receipt of coupon payment and interest collection on non-federal securities.                                                                                      |
| C114                | To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.                                                                   |
| C115                | To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.                        |
| C116                | To record in the financing fund unearned fees collected for undisbursed loans.                                                                                              |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                            |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| C117                | To record in the financing fund fees collected when loans are disbursed.                                                                                                                                                                           |
| C118                | To record in the financing fund fees earned when loans are disbursed.                                                                                                                                                                              |
| C119                | To record the receipt of remuneration.                                                                                                                                                                                                             |
| C120                | To record the maturity of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.                                                                                          |
| C121                | To record the maturity of securities acquired at par value by a nonfiduciary deposit fund.                                                                                                                                                         |
| C122                | To record the maturity of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.                                                                                          |
| C123                | To record the maturity of securities acquired at a premium by a nonfiducairy deposit fund.                                                                                                                                                         |
| C124                | To record the maturity of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.                                                                                         |
| C125                | To record the maturity of Federal securities acquired at a discount in a nonfiduciary deposit fund.                                                                                                                                                |
| C126                | To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.                                                                                                                                                     |
| C127                | To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at a PAR and receive a coupon payment.                                                                                                         |
| C128                | To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)                                                                                                                                          |
| C130                | To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior- year obligation.                                                                                                                |
| C132                | To record the refunds collected, a downward adjustment to prior- year paid delivered orders, for assets purchased and expenses incurred in a prior year that create budgetary resources. These refunds were not previously accrued as receivables. |
| C134                | To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.                                                                                                            |
| C136                | To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.                                                                                                  |
| C137                | To record the restitution of the imprest fund loss.                                                                                                                                                                                                |
| C138                | To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.                                                                                       |

### U.S. Government Standard General Ledger Account Transaction Listing

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                      |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| C139                | To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.                                                               |
| C140                | To record the collection of receivables from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity, and interest on Treasury securities.                                                   |
| C141                | To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.                                                            |
| C142                | To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.                                                                                                                             |
| C143                | To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.                                                                                                 |
| C144                | To record undeposited collections.                                                                                                                                                                                                           |
| C145                | To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account. These collections are not reported on the Statement of Custodial Activity                               |
| C146                | To record the collection of previously accrued receivables in a Treasury general fund receipt account.                                                                                                                                       |
| C147                | To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.                                           |
| C148                | To record the payback of a bridge loan.                                                                                                                                                                                                      |
| C149                | To record the collection of loans receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.                                                                       |
| C150                | To record the receipt of other cash and noncash monetary assets.                                                                                                                                                                             |
| C151                | To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.                                                   |
| C153                | To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority. |
| C154                | To record the collections of unaccrued interest on loans from non-Federal sources.                                                                                                                                                           |
| C155                | To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.                                                                                                                                     |
| C156                | To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.                                                                                                                                         |
| C157                | To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.                                                                                                                                        |
| C158                | To record cash donations collected in an expenditure account, as allowed by law.                                                                                                                                                             |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                           |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| C161                | To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.                  |
| C162                | To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.                     |
| C163                | To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.                  |
| C164                | To record non-cash assets donated by the public.                                                                                  |
| C166                | To record a monetary instrument, including undeposited seized cash.                                                               |
| C170                | To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.     |
| C172                | To record a revenue for forfeited cash deposited to the forfeiture fund.                                                          |
| C174                | To record undeposited cash that was forfeited.                                                                                    |
| C176                | To record cash deposited after forfeiture.                                                                                        |
| C178                | To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.    |
| C180                | To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.                                   |
| C182                | To record a collection of an advance for an unfilled customer order.                                                              |
| C185                | To record collection of FECA receivables by the Department of Labor.                                                              |
| C186                | To record the collection of receivables in the performing agency for reimbursable services.                                       |
| C188                | To record the collection of revenue into unavailable special fund receipt accounts.                                               |
| C190                | To record in a trust fund payments received from a Federal fund relating to exchange transactions.                                |
| C192                | To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).                              |
| C194                | To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.    |
| C196                | To record a capital transfer received in a General Fund Receipt Account.                                                          |
| C200                | To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value. |

### U.S. Government Standard General Ledger Account Transaction Listing

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                 |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| C202                | To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.                                                                                       |
| C204                | To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.                                                                                      |
| C402                | To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.               |
| C403                | To record a receivable for Old IMF Quota Payments.                                                                                                                                                                      |
| C404                | To record contra-revenue in the amount of revenue accrued and establish a custodial liability.                                                                                                                          |
| C405                | To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote. |
| C406                | To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.                                                                                                           |
| C408                | To record in the financing fund the disbursement of loans.                                                                                                                                                              |
| C409                | To record the reclassification of interest capitalized on a loan.                                                                                                                                                       |
| C412                | To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.                                                                                                 |
| C414                | To record refund receivables, a downward adjustment to prior-year paid delivered orders, from nonFederal sources for assets or expenses that do not create budgetary resources until collected.                         |
| C415                | To record a receivable for new IMF Quota Payments under Credit Reform.                                                                                                                                                  |
| C416                | To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.                                             |
| C417                | To record interest receivable on securities held by a nonfiduciary deposit fund.                                                                                                                                        |
| C418                | To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.                                                                                   |
| C419                | To record accrual of interest receivable on non-federal securities with a bond premium.                                                                                                                                 |
| C420                | To record accrued revenue or other financing sources without budgetary impact.                                                                                                                                          |
| C421                | To accrue unfunded FECA revenue from Federal source by the Department of Labor                                                                                                                                          |
| C422                | To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.                                                                                                          |
| C423                | To record accrual of interest receivable on non-federal securities with a bond discount.                                                                                                                                |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                                                                                         |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| C424                | To record establishment of current-period earnings on income received in advance.                                                                                                                                                                                                                               |
| C426                | To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.                                                                                                                                                                                |
| C428                | To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.                                                                                                                                                       |
| C430                | To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.                                                                                                                                                                                                              |
| C431                | To record the issuance of a bridge loan.                                                                                                                                                                                                                                                                        |
| C432                | To record loans other than credit reform.                                                                                                                                                                                                                                                                       |
| C433                | To record loans receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.                                                                                                                                               |
| C434                | To record interest receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.                                                                                                                                            |
| C435                | To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.                                                                                |
| C436                | To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.                                                  |
| C437                | To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority. |
| C438                | To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.                                                                                                                                                                                                      |
| C440                | To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.                                                                                                                                                                                 |
| C444                | To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.                                                                                                                                                                                   |
| C446                | To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.                                                                                                                                                                                                      |
| C600                | To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium.                                                                                                                                                                                                 |
| C601                | To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.                                                                                                                                                                                                |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                      |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| C602                | To record the sale of Federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or loss.          |
| C603                | To record the sale of Federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund. The sale may result in a gain or a loss                                                                |
| C604                | To record the sale of Federal securities purchased at a premium and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.                    |
| C605                | To record the sale of Federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund. The sale will result in a loss.                                                                       |
| C606                | To record the sale of Federal securities purchased at a discount and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.                    |
| C607                | To record the sale of Federal securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund. The sale will result in a gain.                                                                       |
| C608                | To record the sale of Federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.      |
| C609                | To record amounts owed to a Federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.                                                                                               |
| C610                | To record the sale or disposition of personal property collected for replacement property.                                                                                                                                   |
| C611                | To record the sale of Federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund. The sale may result in a gain or loss.                                                               |
| C612                | To record the loss (or gain) from sale of foreclosed property without recourse.                                                                                                                                              |
| C613                | To record general property, plant and equipment permanently removed but not yet disposed.                                                                                                                                    |
| C614                | To record the gain on property sold with recourse.                                                                                                                                                                           |
| C615                | To record the disposition of general property, plant and equipment that was permanently removed.                                                                                                                             |
| C616                | To record the loss on loan receivable from the borrower on a sale with recourse.                                                                                                                                             |
| C618                | To record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.        |
| C622                | To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund. |



**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                          |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| C624                | To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund. |
| C626                | To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.                                                                                                                      |
| C628                | To record cash collected from a loss or a gain from the sale of foreclosed property.                                                                                                                                             |
| C630                | To record the sale of stockpile materials.                                                                                                                                                                                       |
| C632                | To record stockpile materials sold at a gain.                                                                                                                                                                                    |
| C634                | To record stockpile materials sold at a loss.                                                                                                                                                                                    |
| C636                | To record the collection of sale proceeds from forfeited personal property sold.                                                                                                                                                 |
| C638                | To record the sale of forfeited property.                                                                                                                                                                                        |
| C640                | To record the proceeds from commodities sold.                                                                                                                                                                                    |
| C642                | To record a loss on the sale of commodities.                                                                                                                                                                                     |
| C644                | To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.                                                                                           |
| C646                | To record the sale or disposition of assets other than personal properties and investments.                                                                                                                                      |
| C647                | To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other than personal properties and investments.                                                                         |
| C648                | To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.                                                                                         |
| 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.                                                                      |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                                                                      |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| C750                | To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).                                |
| C751                | To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).                                  |
| C752                | To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C753                | To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).   |
| C754                | To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C755                | To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).   |
| C780                | To record the Bureau of the Public Debt's redemption of debt and related budgetary offset.                                                                                                                                                                                                   |
| C784                | To record the monthly redemption, investment and interest with the Bureau of the Public Debt.                                                                                                                                                                                                |
| D102                | To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.                                                                  |
| D106                | To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.                                                            |
| D107                | To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.                                                        |
| D108                | To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).                                                                                                   |
| D110                | To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.                                                      |
| D112                | To record a reclassification of unfunded liability to funded liability in the financing account.                                                                                                                                                                                             |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                                                                                          |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| D113                | To record the reclassification reestimated subsidy expense from unfunded to funded.                                                                                                                                                                                                                              |
| D114                | To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).                                                                                                                                            |
| D120                | To record a downward adjustment to unpaid prior-year undelivered orders.                                                                                                                                                                                                                                         |
| D122                | To record an upward adjustment to prepaid/advanced prior-year undelivered orders.                                                                                                                                                                                                                                |
| D126                | To record an upward adjustment to prior-year paid delivered orders.                                                                                                                                                                                                                                              |
| D128                | To record a downward adjustment to prior-year paid delivered orders with no refund collected.                                                                                                                                                                                                                    |
| D130                | To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.                                                                                                                                                                                                      |
| D134                | To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.                                                                                                                           |
| D136                | To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.                                                                                                                                                                                    |
| D138                | To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.                                                                                                                                                                                            |
| D140                | To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).                                                                                           |
| D141                | To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).                                                                                                                                         |
| D142                | To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).                                                                                          |
| D144                | To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS). |
| D145                | To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.                                                                                                                  |
| D146                | To record an accrual of downward reestimate for loan subsidies in the program fund.                                                                                                                                                                                                                              |
| D147                | To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.                                                                                                                                                                            |
| D148                | To accrue the transfer-out of a downward reestimate to a General Fund receipt account.                                                                                                                                                                                                                           |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                        |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| D302                | To record appropriations used for a prior period that was a result of a change in accounting principle.                                                                                                                        |
| D304                | To record appropriations used for a prior period that was a result of a correction of an error.                                                                                                                                |
| D306                | To record a prior-period adjustment that reduces the value of a prior-year asset.                                                                                                                                              |
| D308                | To record a prior-period adjustment that reduces the value of a liability.                                                                                                                                                     |
| D310                | To record a prior-period adjustment that increases the value of a prior-year asset.                                                                                                                                            |
| D312                | To record a prior-period adjustment that increases the value of a prior-year liability.                                                                                                                                        |
| D402                | To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not).   |
| D404                | To record the estimated allowance for bad debts related to non-credit-reform receivables.                                                                                                                                      |
| D406                | To record the writeoff of penalties and fines receivable.                                                                                                                                                                      |
| D407                | To record the writeoff of administrative fees receivable.                                                                                                                                                                      |
| D408                | To record the writeoff of accounts receivable.                                                                                                                                                                                 |
| D410                | To record the writeoff of taxes receivable.                                                                                                                                                                                    |
| D412                | To record the writeoff of loans receivable for loans made before fiscal 1992.                                                                                                                                                  |
| D413                | To writeoff loans receivable related to Troubled Assets Relief Program.                                                                                                                                                        |
| D414                | To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.                                                                                                             |
| D415                | To record the writeoff of interest receivable related to Troubled Asset Relief Program.                                                                                                                                        |
| D416                | To record the writeoff of interest receivable.                                                                                                                                                                                 |
| D418                | To record the writeoff of assets other than investments.                                                                                                                                                                       |
| D420                | To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund receipt account.                                                    |
| D422                | To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund receipt account.                                       |
| D424                | To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote. |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                 |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| D426                | To record an adjustment to loans receivable based on acquired collateral property.                                                                                                      |
| D428                | To record an adjustment for actual loss of inventory.                                                                                                                                   |
| D430                | To record an adjustment for actual loss of forfeited property.                                                                                                                          |
| D432                | To record an adjustment for actual loss of commodities that was disposed but not sold.                                                                                                  |
| D434                | To record assets purchased to store environmental waste from past operations at net book value of zero.                                                                                 |
| D436                | To record a refund of offsetting collections, other than advances, that were collected in a prior-year.                                                                                 |
| D438                | To record a refund of trust or special fund receipts that was received in a prior-year.                                                                                                 |
| D502                | To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.                                                                                                           |
| D503                | To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.                                      |
| D504                | To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.                               |
| D506                | To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance. |
| D507                | To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).                                                            |
| D508                | To record the reclassification of expended balances held back from contractors from accounts payable.                                                                                   |
| D510                | To record the transfer of construction-in-progress to capitalized assets or expenses.                                                                                                   |
| D512                | To record the realization that contractor-developed software-in-development is in production.                                                                                           |
| D514                | To record the reclassification of expenses to "in-process type" asset accounts.                                                                                                         |
| D516                | To record the raw materials used to produce goods.                                                                                                                                      |
| D518                | To record the revaluation of foreclosed property.                                                                                                                                       |
| D520                | To record completed inventory items.                                                                                                                                                    |
| D522                | To record the reclassification of inventory held for sale that meets management's criteria for future sale.                                                                             |
| D523                | To record the reclassification of damaged, irreparable inventory held for sale.                                                                                                         |
| D524                | To record damaged inventory items that need repair.                                                                                                                                     |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                                                         |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| D526                | To record the turn-in of a broken part from operating materials and supplies held for repair.                                                                                                                                                                                   |
| D528                | To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.                                                                                                                                     |
| D530                | To record a repaired broken part that has been returned to stock as a serviceable item.                                                                                                                                                                                         |
| D532                | To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.                                                                                                                                                  |
| D534                | To record damaged inventory, using the direct method, items that need repair.                                                                                                                                                                                                   |
| D536                | To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.                                                                                                                                                       |
| D538                | To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.                                                       |
| D540                | To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.                                                                                                                                                                      |
| D542                | To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value. |
| D544                | To record the reclassification of operating materials and supplies that meet management's criteria for future use.                                                                                                                                                              |
| D546                | To reclassify excess or reserved assets to assets held for use.                                                                                                                                                                                                                 |
| D548                | To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.                                                                                                      |
| D550                | To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.                                                                                                                                                       |
| D552                | To reclassify stockpile materials authorized to be sold.                                                                                                                                                                                                                        |
| D554                | To record the forfeiture of a seized monetary instrument.                                                                                                                                                                                                                       |
| D555                | To record a removal of a seized monetary instrument.                                                                                                                                                                                                                            |
| D556                | To record the conversion to cash for a forfeited monetary instrument.                                                                                                                                                                                                           |
| D558                | To record forfeited personal property placed into official use.                                                                                                                                                                                                                 |
| D560                | To record forfeited personal property placed into official use at the end of the year and not depreciated.                                                                                                                                                                      |
| D562                | To record forfeited personal property authorized to be distributed/donated to another entity.                                                                                                                                                                                   |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                           |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| D564                | To record an adjustment to the net realizable value of commodities.                                                                                                                                                               |
| D566                | To record inventory that has been lost and deemed immaterial.                                                                                                                                                                     |
| D568                | To record inventory that has been lost and deemed material.                                                                                                                                                                       |
| D569                | To record inventory that has been found and deemed material.                                                                                                                                                                      |
| D570                | To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.                                                   |
| D571                | To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.                                                   |
| D572                | To record a loss from the revaluation of foreign currency at the end of an accounting period.                                                                                                                                     |
| D573                | To record a realized loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.                                                                                                                             |
| D574                | To record a gain from the revaluation of foreign currency at the end of an accounting period.                                                                                                                                     |
| D575                | To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.                                                                                                                             |
| D576                | To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.                                                                     |
| D578                | To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.                                                                     |
| D579                | To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.                                                                                                     |
| D580                | To record the interest accruals on loan guarantee liabilities and the present value of loans.                                                                                                                                     |
| D581                | To reclassify a contingent receivable related to a capital transfer receivable in a Treasury general fund receipt account.                                                                                                        |
| D582                | To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.                                                                                                     |
| D584                | To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.                                                       |
| D585                | To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote. |
| D586                | To reclassify tax revenue from accrued to collected.                                                                                                                                                                              |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                                                                                                                                |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| D588                | To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.                                                                                                                                                                                                                                   |
| D589                | To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 50, do not use this transaction for market adjustments for fixed value securities. |
| D591                | To record the monetization of SDR certificates.                                                                                                                                                                                                                                                                                                        |
| D592                | To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.                                                                                                                                                                                                                                                         |
| D594                | To record fair value (unrealized loss) of Exchange Stabilization Fund investments.                                                                                                                                                                                                                                                                     |
| D595                | To record allocations on Special Drawing Rights.                                                                                                                                                                                                                                                                                                       |
| D600                | To record the reclassification of Exchange Stabilization Fund asset related activities.                                                                                                                                                                                                                                                                |
| D602                | To record an IMF Quota increase due to a new agreement for Special Drawing Rights.                                                                                                                                                                                                                                                                     |
| D604                | To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.                                                                                                                                                                                                                                                    |
| D606                | To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.                                                                                                                                                                                                                                                     |
| D608                | To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.                                                                                                                                                                                                                                                  |
| D610                | To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.                                                                                                                                                                                                                                                  |
| D612                | To record SDR interest and charges accrual with a net effect of an unrealized gain.                                                                                                                                                                                                                                                                    |
| D614                | To record SDR interest and charges accrual with a net effect of an unrealized loss.                                                                                                                                                                                                                                                                    |
| D616                | To record the tru up of Special Drawing Right interest accrual and charges for the quarter.                                                                                                                                                                                                                                                            |
| E102                | To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.                                                                                                                                                                             |
| E104                | To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.                                                                                                                                                                                                  |
| E106                | To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.                                                                                                                                                                                    |
| E108                | To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.                                                                                                                                                                                                             |
| E109                | To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.                                                                                                                                                                                                                                 |



**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                          |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| E110                | To record an adjustment for under-applied overhead deemed immaterial.                                                                                                                            |
| E112                | To record an adjustment for over-applied overhead deemed immaterial.                                                                                                                             |
| E113                | To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.                            |
| E114                | To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.                                                        |
| E115                | To record the amortization of the discount on Federal securities in a nonfiduciary deposit fund.                                                                                                 |
| E116                | To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.                                                         |
| E117                | To record the amortization of the discount on Federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. |
| E118                | To record amortization of subsidy for loans.                                                                                                                                                     |
| E119                | To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a nonfiduciary deposit fund.                                           |
| E120                | To record depreciation, amortization, and depletion expense on assets other than investments.                                                                                                    |
| E121                | To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.                                                   |
| E122                | To record accrued and compounded interest on the liability of loan guarantees.                                                                                                                   |
| E124                | To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.                                                                                 |
| E126                | To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.                                                                                  |
| E204                | To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.                                           |
| E402                | To record the imputed costs and related imputed financing sources.                                                                                                                               |
| E404                | To record the application of overhead expenses to work-in-process.                                                                                                                               |
| E406                | To record inventory used for operations.                                                                                                                                                         |
| E408                | To record cost of goods sold.                                                                                                                                                                    |
| E410                | To record the estimated repair costs for an item using the allowance method.                                                                                                                     |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                         |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| E412                | To record actual repair costs using the direct method.                                                                                                                                          |
| E414                | To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.                                                                       |
| E416                | To record stockpile materials issued for use under the consumption method.                                                                                                                      |
| E418                | To record a lien of real and intangible forfeited property in the allowance account.                                                                                                            |
| E502                | To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities. |
| E504                | To record distributed personal property.                                                                                                                                                        |
| E506                | To record a commodity transferred to another Federal agency.                                                                                                                                    |
| E508                | To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.                                                                  |
| E509                | To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.                                                                                      |
| E510                | To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.                                                       |
| E512                | To record the transfer-out of investments to other Federal entities without reimbursement.                                                                                                      |
| E514                | To record the transfer-out of accounts payable to other Federal entities without reimbursement.                                                                                                 |
| E516                | To record a capital transfer receivable in a General Fund Receipt Account.                                                                                                                      |
| E602                | To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.                                                                                        |
| E604                | To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.                                                                                 |
| E606                | To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.                                                                      |
| E608                | To record the transfer-in of investments from others without reimbursement.                                                                                                                     |
| E610                | To record the transfer-in of accounts payable from others without reimbursement.                                                                                                                |
| F104                | To record adjustments for anticipated nonexpenditure transfers not realized.                                                                                                                    |
| F106                | To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).                                                  |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                                                                                                    |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| F107                | To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).                                                                                                                                                                                |
| F108                | To record the reduction of permanent indefinite resources when a warrant is received.                                                                                                                                                                                                                                      |
| F109                | To record the removal of unfilled customer orders without advance in excess of obligations.                                                                                                                                                                                                                                |
| F110                | To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.                                                                                                                                                                                                             |
| F111                | To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.                                                                                                                                                 |
| F112                | To record adjustments for anticipated resources not realized.                                                                                                                                                                                                                                                              |
| F113                | To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.                                                                                                                                                                                                      |
| F114                | To record adjustments for anticipated reductions not realized.                                                                                                                                                                                                                                                             |
| F116                | To record adjustments for resources realized in excess of those anticipated.                                                                                                                                                                                                                                               |
| F118                | To record adjustments for reductions to resources in excess of those anticipated.                                                                                                                                                                                                                                          |
| F120                | To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).                                                                                                                                                                                                   |
| F121                | To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization. |
| F122                | To record the cancellation of authority not previously expired and to withdraw funds.                                                                                                                                                                                                                                      |
| F123                | To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.                                                                          |
| F124                | To record the closing of General Fund receipt accounts associated with fund balance at yearend.                                                                                                                                                                                                                            |
| F125                | To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend.                                                                                                                                                                                                                      |
| F126                | To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).                      |
| F128                | To record the cancellation of a valid obligation and account payable in the "canceling appropriation."                                                                                                                                                                                                                     |
| F130                | To reinstate the valid account payable in the canceled appropriation for financial statement presentation.                                                                                                                                                                                                                 |

### U.S. Government Standard General Ledger Account Transaction Listing

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                                                                                                        |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| F132                | To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations. |
| F134                | To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations. |
| F144                | To record the cancellation of a receivable for reimbursable activity.                                                                                                                                                                                                                                                          |
| F146                | To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.                                                                                                                                                    |
| F301                | To reclassify the balance of partially canceled authority to memorandum accounts.                                                                                                                                                                                                                                              |
| F302                | To record the consolidation of actual net-funded resources and reductions for withdrawn funds.                                                                                                                                                                                                                                 |
| F304                | To record the closing of fiscal-year contract authority.                                                                                                                                                                                                                                                                       |
| F305                | To record the closing of appropriations to liquidate contract authority - transferred.                                                                                                                                                                                                                                         |
| F306                | To record the closing of fiscal-year borrowing authority.                                                                                                                                                                                                                                                                      |
| F308                | To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.                                                                                                                                                                      |
| F310                | To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.                                                                                                                                                                     |
| F312                | To record the closing of unobligated balances to expiring authority.                                                                                                                                                                                                                                                           |
| F314                | To record the closing of paid delivered orders to total actual resources.                                                                                                                                                                                                                                                      |
| F316                | To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.                                                                                                                                     |
| F318                | To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.                                                                                                                                           |
| F320                | To record the closing of upward adjustments to delivered orders - obligations, paid.                                                                                                                                                                                                                                           |
| F322                | To record the closing of downward adjustments to delivered orders - obligations, paid.                                                                                                                                                                                                                                         |
| F324                | To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.                                                                                                                                                                                                                           |
| F325                | To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.                                                                                                                                                                                                                         |

### U.S. Government Standard General Ledger Account Transaction Listing

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                                                                                                                                      |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| F326                | To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.                                                                                                                                                                                          |
| F328                | To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.                                                                                                                                                                                        |
| F330                | To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.                                                                                                                                                                                                       |
| F332                | To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.                                                                                                                                                                                                     |
| F334                | To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.                                                                                                                                                                         |
| F336                | To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.                                                                                                                                                                                          |
| F338                | To record the closing of gains and miscellaneous items into cumulative results of operations.                                                                                                                                                                                                                |
| F340                | To record the closing of losses and miscellaneous items into cumulative results of operations.                                                                                                                                                                                                               |
| F342                | To record closing of fiscal-year activity to unexpended appropriations.                                                                                                                                                                                                                                      |
| F344                | To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.                                                                                                                                                                                                |
| F346                | To record the closing of apportioned authority of guaranteed loan level into unused authority.                                                                                                                                                                                                               |
| F348                | To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.                                                                                                                                                                                                    |
| F350                | To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.                                                                                                                                                                                                      |
| F352                | To record the closing of all unused guaranteed loan authority no longer available for use.                                                                                                                                                                                                                   |
| F354                | To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations. |
| F356                | To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations. |
| F358                | To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.                                                                                                                                       |
| F359                | To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.                                                                                                                                                     |
| F360                | To reclassify a temporary reduction/cancellation at yearend.                                                                                                                                                                                                                                                 |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                                 |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| F362                | To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested. |
| F364                | To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.                |
| F366                | To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.                       |
| F368                | To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS).                                                                                   |
| F369                | To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.                                                 |
| F370                | To record the closing of memorandum accounts for purchases.                                                                                                                             |
| F372                | To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.                                                                    |
| F374                | To record the closing of USSGL account 4081 back to the original budgetary resource receivable.                                                                                         |
| F376                | To record the closing of USSGL account 4082 back to the original budgetary resource receivable.                                                                                         |
| F378                | To record the closing of USSGL account 4083 back to the original budgetary resource receivable.                                                                                         |
| F380                | To record the closing of USSGL account 4230 back to the original budgetary resource receivable.                                                                                         |
| F382                | To record the closing of USSGL account 4231 back to the original budgetary resource receivable.                                                                                         |
| F384                | To record the closing of USSGL account 4232 back to the original budgetary resource receivable.                                                                                         |
| F386                | To record the closing of USSGL account 4233 back to the original budgetary resource receivable.                                                                                         |
| F388                | To record the closing of USSGL account 4234 back to the original budgetary resource receivable.                                                                                         |
| F390                | To record the closing of canceled authority for partial cancellations.                                                                                                                  |
| G102                | To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.                                  |
| G104                | To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.                              |
| G106                | To record the binding contracts entered into by private lenders.                                                                                                                        |
| G108                | To record the disbursement of a loan.                                                                                                                                                   |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

| TRANSACTION<br>CODE | TRANSACTION DESCRIPTION                                                                                                                                                         |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| G110                | To record the repayment of principal from borrowers.                                                                                                                            |
| G120                | To record activity for current-year purchases of property, plant, and equipment.                                                                                                |
| G122                | To record activity for current-year purchases of inventory and related property.                                                                                                |
| G124                | To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122). |
| H100                | To record equity contributions to increase fiduciary net assets.                                                                                                                |
| H200                | To record equity withdrawals or distributions of fiduciary net assets.                                                                                                          |
| H300                | To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.                                                                                  |
| H301                | To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.                                                                                   |
| H310                | To close equity contributions to fiduciary net assets.                                                                                                                          |
| H312                | To close equity withdrawals or disbursements to fiduciary net assets.                                                                                                           |

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION  
CODE

TRANSACTION DESCRIPTION

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**U.S. Government Standard General Ledger  
Account Transactions**

**A100 - A399 FUNDING - Budgetary Resources Other Than Collections**

A102 To record an anticipated appropriation.

**Comment:** For receipt of appropriation, see USSGL TC-A104.

**Budgetary Entry**

Debit 4120 Anticipated Indefinite Appropriations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

A104 To record the enactment of appropriations.

**Comment:** If appropriations were anticipated, credit USSGL account 4120. For anticipated appropriations, see USSGL TC-A102. Use USSGL account 4620 for appropriations exempt from apportionment. This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant.

**Budgetary Entry**

Debit 4111 Debt Liquidation Appropriations

Debit 4112 Liquidation of Deficiency - Appropriations

Debit 4115 Loan Subsidy Appropriation

Debit 4116 Debt Forgiveness Appropriation

Debit 4117 Loan Administrative Expense Appropriation

Debit 4118 Reestimated Loan Subsidy Appropriation

Debit 4119 Other Appropriations Realized

Credit 4120 Anticipated Indefinite Appropriations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 3101 Unexpended Appropriations - Appropriations Received

**U.S. Government Standard General Ledger  
Account Transactions**

A108 To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.

**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

**Reference:** USSGL implementation guidance; Temporary Reduction

**Budgetary Entry**

Debit 4384 Temporary Reduction/Cancellation Returned by Appropriation  
Credit 4394 Receipts Unavailable for Obligation Upon Collection  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

A110 To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.

**Comment:** See USSGL TC-A112 for the expired losing fund.

**Budgetary Entry**

Debit 4150 Reappropriations - Transfers-In  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 3101 Unexpended Appropriations - Appropriations Received

A112 To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.

**Comment:** See USSGL TC-A110 for gaining funds. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
Credit 4390 Reappropriations - Transfers-Out

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments  
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

- A114 To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.  
**Comment:** In exceptional cases, this transaction may be recorded for an anticipated expenditure transfer to a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.  
**Reference:** USSGL implementation guidance; Transactions for SF 133 Appropriated Trust Fund Expenditure Transfers

**Budgetary Entry**

Debit 4215 Anticipated Expenditure Transfers from Trust Funds  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

- A116 To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Credit 4510 Apportionments

**Proprietary Entry**

None

- A118 To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Credit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment

**Proprietary Entry**

None

- A119 To record anticipated resources in programs exempt from apportionment.

**Comment:** USSGL account 4690 is used as a funds control mechanism.

**Budgetary Entry**

Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4690 Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

A120 To record the allotment of authority.

**Budgetary Entry**

Debit 4510 Apportionments

Credit 4610 Allotments - Realized Resources

**Proprietary Entry**

None

A122 To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.

**Comment:** USSGL transactions that reference this transaction: A186, A212, A706, A708, B126, C106, C109, C114, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, C650, D108, D110, and D134. USSGL transactions that reference a reversal of this transaction: A712, C604, C608, and C620.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment

Credit 4510 Apportionments

Credit 4610 Allotments - Realized Resources

**Proprietary Entry**

None

A123 To record the realization of previously anticipated authority for programs exempt from apportionment.

**Comment:** USSGL transactions that reference this transaction: A186, A212, A706, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, D108, D110, and D134. USSGL transactions that reference a reversal for this transaction: A712, C604, C608, and C620.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4690 Anticipated Resources - Programs Exempt From Apportionment

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

A125 To record a reduction in authority for advance funding made available in the previous year.

**Reference:** USSGL Implementation guidance; USSGL Advance Funding Scenario

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Credit 4119 Other Appropriations Realized

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

- A126 To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).  
**Comment:** Reverse this transaction when authority is released.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Credit 4430 Unapportioned Authority - OMB Deferral

**Proprietary Entry**

None

- A127 To record budget authority (that is appropriated receipts) temporarily precluded from obligation.  
**Comment:** The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.  
**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

**Proprietary Entry**

None

- A128 To record authority temporarily unavailable pursuant to public law.  
**Comment:** Reverse this transaction if authority becomes available. Refer to F126 for related preclosing entry.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

- A129 To record spending authority from offsetting collections temporarily precluded from obligation.  
**Comment:** The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

**Proprietary Entry**

None

- A130 To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.

**Comment:** See USSGL TC-A139 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.

**Reference:** USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4396 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts  
Unavailable for Obligation Upon Collection

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

- A131 To record a permanent reduction of borrowing or contract authority.  
**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. With USSGL account 4392, use Authority\_Type attribute "B" to record reductions of borrowing authority or Authority\_Type attribute "C" to record reductions to contract authority. There is no effect on USSGL account 1010, Fund Balance With Treasury, when borrowing authority or contract authority is reduced.  
**Reference:** USSGL implementation guidance; Permanent Reductions

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
    Credit 4392 Permanent Reduction - New Budget Authority  
    Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

None

- A132 To record a permanent reduction of unexpended appropriations.  
**Comment:** Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. 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 Dedicated Collections 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:** Also post USSGL TC-A422 to adjust the receivable if USSGL account 4166 was previously established. 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 4510 Apportionments  
 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

**U.S. Government Standard General Ledger  
Account Transactions**

- A137 To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.  
**Comment:** Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4420 Unapportioned Authority - Pending Rescission

**Proprietary Entry**

None

- A138 To record estimated recoveries of prior-year obligations.

**Budgetary Entry**

Debit 4310 Anticipated Recoveries of Prior-Year Obligations  
Credit 4450 Unapportioned Authority  
Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

None

- 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

**U.S. Government Standard General Ledger  
Account Transactions**

- A140 To record anticipated collections including refunds from prior- year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS).

**Comment:** See USSGL TC A118 for anticipated resources apportioned but not available for use until they are realized. Refunds that were obligated and outlayed from the prior year in a Treasury Account Symbol (TAS) that has not expired or canceled should use this transaction. This transaction is also applicable to credit card rebates.

**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**

Debit 4060 Anticipated Collections From Non-Federal Sources

Debit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

None

- A141 To record the withdrawal of funds for permanent reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur.

**Comment:** For permanent reductions of unexpended appropriations, see USSGL TC-A132. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 1010 Fund Balance With Treasury

- A142 To record anticipated nonexpenditure transfers to a General Fund Receipt Account.

**Comment:** See USSGL TC-A143 to record anticipated capital transfers to a General Fund Receipt Account.

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority

Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

A143 To record anticipated capital transfers to a General Fund Receipt Account.

**Comment:** See USSGL TC-A142 to record anticipated nonexpenditure transfers without a proprietary transaction. Reverse USSGL TC-B425 if a contingent liability was previously recorded .

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority

Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

**Proprietary Entry**

Debit 5766 Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers

Credit 2970 Liability for Capital Transfers

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

**U.S. Government Standard General Ledger  
Account Transactions**

A152 To record indefinite or definite borrowing authority.

**Comment:** To cover reductions of indefinite borrowing authority, see USSGL TC-A148.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4141 Current-Year Borrowing Authority Realized

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

A154 To record the realization of borrowing authority that was previously estimated.

**Comment:** When borrowing authority is estimated, the actual borrowing authority is realized based on the amount obligated. Also post USSGL TC-B306.

**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**

Debit 4141 Current-Year Borrowing Authority Realized

Credit 4042 Estimated Indefinite Borrowing Authority

**Proprietary Entry**

None

A155 To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.

**Comment:** The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity.

**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**

Debit 4119 Other Appropriations Realized

Credit 4140 Substitution of Borrowing Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 3101 Unexpended Appropriations - Appropriations Received

**U.S. Government Standard General Ledger  
Account Transactions**

- A156 To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank. This includes non-credit reform borrowings to repay interest (capitalized loan interest).  
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide, Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**Budgetary Entry**

Debit 4148 Resources Realized From Borrowing Authority  
Credit 4145 Borrowing Authority Converted to Cash

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 2510 Principal Payable to the Bureau of the Public Debt  
Credit 2511 Capitalized Loan Interest Payable - Non-Credit Reform  
Credit 2520 Principal Payable to the Federal Financing Bank

- 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

**U.S. Government Standard General Ledger  
Account Transactions**

- A159 To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.

**Comment:** The transaction is based on an appropriation or authorizing language that allows such activity and is used in conjunction with USSGL TC-C110.

**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**

Debit 4044 Anticipated Reductions to Borrowing Authority  
Credit 4140 Substitution of Borrowing Authority

**Proprietary Entry**

None

- 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

**U.S. Government Standard General Ledger  
Account Transactions**

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

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



**U.S. Government Standard General Ledger  
Account Transactions**

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

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

**U.S. Government Standard General Ledger  
Account Transactions**

A168 To record the realization of contract authority that was previously anticipated.

**Comment:** When contract authority is estimated, the actual contract authority is realized based on the amount obligated. Also post USSGL TC-B306.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit 4131 Current-Year Contract Authority Realized

Credit 4032 Estimated Indefinite Contract Authority

**Proprietary Entry**

None

A169 To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.

**Comment:** The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit 4135 Contract Authority Liquidated

Credit 4130 Appropriation To Liquidate Contract Authority Withdrawn

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

A170 To record the warrant liquidating contract authority.

**Reference:** USSGL implementation guidance; Contract Authority Liquidated by Appropriation From the General Fund

**Budgetary Entry**

Debit 4138 Appropriation To Liquidate Contract Authority

Credit 4135 Contract Authority Liquidated

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 3101 Unexpended Appropriations - Appropriations Received

**U.S. Government Standard General Ledger  
Account Transactions**

- A171 To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.  
**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**

Debit 4138 Appropriation To Liquidate Contract Authority  
Credit 4135 Contract Authority Liquidated

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

- A172 To record anticipated actual reductions to contract authority.  
**Comment:** If contract authority was not anticipated, see USSGL TC-A174.  
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit 4034 Anticipated Adjustments to Contract Authority  
Credit 4133 Decreases to Indefinite Contract Authority

**Proprietary Entry**

None

- A173 To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).  
**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**

Debit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable  
Credit 4136 Contract Authority To Be Liquidated by Trust Funds

**Proprietary Entry**

Debit 1330 Receivable for Transfers of Currently Invested Balances  
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger  
Account Transactions**

- A174 To record an unanticipated actual decrease to indefinite contract authority.  
**Comment:** For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4133 Decreases to Indefinite Contract Authority

**Proprietary Entry**

None

- A175 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.  
**Comment:** See USSGL TC-A173 for the appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**

Debit 4136 Contract Authority To Be Liquidated by Trust Funds  
Debit 4138 Appropriation To Liquidate Contract Authority  
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable  
Credit 4135 Contract Authority Liquidated

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1330 Receivable for Transfers of Currently Invested Balances

- A176 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit 4032 Estimated Indefinite Contract Authority  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

A177 To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure 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

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

**U.S. Government Standard General Ledger  
Account Transactions**

A180 To record a nonexpenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.

**Comment:** Refer to USSGL TC-A177 for recording the contract authority previously transferred and establishing the receivable of funds.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

Debit 4137 Transfers of Contract Authority - Allocation

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 1010 Fund Balance With Treasury

A181 To record a nonexpenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.

**Comment:** Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4137 Transfers of Contract Authority - Allocation

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A183 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5745 Appropriated Dedicated Collections Transferred Out

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

A184 To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**

Debit 4113 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5740 Appropriated Dedicated Collections Transferred In

A185 To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.  
**Comment:** Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5740 Appropriated Dedicated Collections Transferred In

**U.S. Government Standard General Ledger  
Account Transactions**

A186 To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Credit 4120 Anticipated Indefinite Appropriations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties and Fines Revenue

Credit 5325 Administrative Fees Revenue

Credit 5400 Funded Benefit Program Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents

Credit 5650 Forfeiture Revenue - Forfeitures of Property

Credit 5800 Tax Revenue Collected - Not Otherwise Classified

Credit 5900 Other Revenue

A187 To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.

**Budgetary Entry**

Debit 4132 Substitution of Contract Authority

Credit 4135 Contract Authority Liquidated

**Proprietary Entry**

None



**U.S. Government Standard General Ledger  
Account Transactions**

- A188 To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.

**Comment:** When receipts become available for obligation, see USSGL TC-A190.

**Reference:** USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts  
Credit 4394 Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5200 Revenue From Services Provided  
Credit 5310 Interest Revenue - Other  
Credit 5311 Interest Revenue - Investments  
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
Credit 5320 Penalties and Fines Revenue  
Credit 5325 Administrative Fees Revenue  
Credit 5600 Donated Revenue - Financial Resources  
Credit 5800 Tax Revenue Collected - Not Otherwise Classified  
Credit 5801 Tax Revenue Collected - Individual  
Credit 5802 Tax Revenue Collected - Corporate  
Credit 5803 Tax Revenue Collected - Unemployment  
Credit 5804 Tax Revenue Collected - Excise  
Credit 5805 Tax Revenue Collected - Estate and Gift  
Credit 5806 Tax Revenue Collected - Customs  
Credit 5900 Other Revenue

- A189 To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.

**Comment:** Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund expenditure account.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority  
Credit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

**Proprietary Entry**

Debit 5745 Appropriated Dedicated Collections Transferred Out  
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

- A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.  
**Comment:** When receipts are originally collected, see USSGL TC-A188.  
**Reference:** USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

**Budgetary Entry**

Debit 4394 Receipts Unavailable for Obligation Upon Collection  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

- A192 To record authority made available from receipt or appropriation balances previously precluded from obligation.  
**Comment:** This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.  
**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

- A194 To record authority made available from offsetting collection balances previously precluded from obligation.  
**Comment:** This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A129 for the original entry that precluded the obligation.  
**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

- A195 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.  
**Comment:** See USSGL TC-C422 or C418 for accrual entry and USSGL TC-A186 if not accrued.

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts  
 Credit 4394 Receipts Unavailable for Obligation Upon Collection  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 1310 Accounts Receivable  
 Credit 1320 Funded Employment Benefit Contributions Receivable  
 Credit 1340 Interest Receivable - Not Otherwise Classified  
 Credit 1341 Interest Receivable - Loans  
 Credit 1342 Interest Receivable - Investments  
 Credit 1343 Interest Receivable - Taxes  
 Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified  
 Credit 1361 Penalties and Fines Receivable - Loans  
 Credit 1363 Penalties and Fines Receivable - Taxes  
 Credit 1370 Administrative Fees Receivable - Not Otherwise Classified  
 Credit 1371 Administrative Fees Receivable - Loans  
 Credit 1373 Administrative Fees Receivable - Taxes

- A196 To record the annualized level of an appropriation provided under a continuing resolution.  
**Comment:** Also post USSGL TC-A197 to record the Fund Balance With Treasury under the terms of the continuing resolution.  
**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**

Debit 4111 Debt Liquidation Appropriations  
 Debit 4112 Liquidation of Deficiency - Appropriations  
 Debit 4115 Loan Subsidy Appropriation  
 Debit 4116 Debt Forgiveness Appropriation  
 Debit 4117 Loan Administrative Expense Appropriation  
 Debit 4119 Other Appropriations Realized  
 Credit 4120 Anticipated Indefinite Appropriations  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

A197 To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.

**Comment:** Also post USSGL TC-A196 to record the appropriation provided under the continuing resolution. This transaction also may be used to record additional funding provided under a revised or extended continuing resolution. Under revisions or extensions of continuing resolutions, reverse USSGL TC-A128.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1090 Fund Balance With Treasury Under a Continuing Resolution

Credit 3101 Unexpended Appropriations - Appropriations Received

A198 To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.

**Comment:** This transaction is to be used by agencies under a continuing resolution that have received notice that their appropriation bills have been passed and that have received a Treasury Appropriation Warrant. Reverse USSGL TC-A128.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1090 Fund Balance With Treasury Under a Continuing Resolution

Credit 3101 Unexpended Appropriations - Appropriations Received

A199 To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).

**Comment:** Reverse this transaction when the enacted level is above the proposed annualized level. Also post USSGL TC-A198.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Credit 4111 Debt Liquidation Appropriations

Credit 4112 Liquidation of Deficiency - Appropriations

Credit 4115 Loan Subsidy Appropriation

Credit 4116 Debt Forgiveness Appropriation

Credit 4117 Loan Administrative Expense Appropriation

Credit 4119 Other Appropriations Realized

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

- A202 To record in the financing account an appropriation received for a modification adjustment transfer.  
**Comment:** Also post USSGL TC-A204.

**Budgetary Entry**

Debit 4125 Loan Modification Adjustment Transfer Appropriation  
Credit 4120 Anticipated Indefinite Appropriations  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5790 Other Financing Sources

- A204 To record modifications for subsidy cost and adjustment transfers related to Direct Loans and Loan Guarantee liabilities in the financing account.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses  
Credit 1399 Allowance for Subsidy  
Credit 2180 Loan Guarantee Liability

- A210 To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).

**Comment:** See USSGL TC-C142.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury  
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

A212 To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Credit 4120 Anticipated Indefinite Appropriations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5997 Financing Sources Transferred In From Custodial Statement Collections

A250 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund.

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public

Credit 1340 Interest Receivable - Not Otherwise Classified

Credit 1341 Interest Receivable - Loans

Credit 1342 Interest Receivable - Investments

Credit 1343 Interest Receivable - Taxes

Credit 5311 Interest Revenue - Investments

**U.S. Government Standard General Ledger  
Account Transactions**

- A251 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4252 Reimbursements and Other Income Earned - Collected  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
Credit 1340 Interest Receivable - Not Otherwise Classified  
Credit 1341 Interest Receivable - Loans  
Credit 1342 Interest Receivable - Investments  
Credit 1343 Interest Receivable - Taxes  
Credit 5311 Interest Revenue - Investments

**U.S. Government Standard General Ledger  
Account Transactions**

**A400 - A699 FUNDING - Authority Transfers**

A402 To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.

**Budgetary Entry**

Debit 4165 Allocations of Authority - Anticipated From Invested Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

A404 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving direct appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A448. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out

Credit 1010 Fund Balance With Treasury



**U.S. Government Standard General Ledger  
Account Transactions**

A406 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use USSGL TC-A450. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

A408 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer partners must use USSGL TC-A412. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

Debit 4192 Balance Transfers - Unexpired to Expired

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

A410 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use USSGL TC-A414. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

Debit 4192 Balance Transfers - Unexpired to Expired

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger  
Account Transactions**

- A412 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer partners must use USSGL TC-A408. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4192 Balance Transfers - Unexpired to Expired

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
Credit 1010 Fund Balance With Treasury

- A414 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use USSGL TC-A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4192 Balance Transfers - Unexpired to Expired

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other  
Credit 1010 Fund Balance With Treasury

- A416 To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.

**Comment:** Transfer partner must use USSGL TC-A426.

**Budgetary Entry**

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances  
Credit 4165 Allocations of Authority - Anticipated From Invested Balances  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1330 Receivable for Transfers of Currently Invested Balances  
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger  
Account Transactions**

- 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

- 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

**U.S. Government Standard General Ledger  
Account Transactions**

- 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

- 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

**U.S. Government Standard General Ledger  
Account Transactions**

- 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

- 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

**U.S. Government Standard General Ledger  
Account Transactions**

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

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

**U.S. Government Standard General Ledger  
Account Transactions**

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

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

**U.S. Government Standard General Ledger  
Account Transactions**

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

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



**U.S. Government Standard General Ledger  
Account Transactions**

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

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

**U.S. Government Standard General Ledger  
Account Transactions**

A456 To record the transfer out of expired unobligated expenditure transfers receivable.  
**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
Credit 4199 Transfer of Expired Expenditure Transfers - Receivable

**Proprietary Entry**

Debit 5750 Expenditure Financing Sources - Transfers-In  
Credit 1335 Expenditure Transfers Receivable

A458 To record the transfer in of expired unobligated expenditure transfers receivable.  
**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**

Debit 4199 Transfer of Expired Expenditure Transfers - Receivable  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1335 Expenditure Transfers Receivable  
Credit 5750 Expenditure Financing Sources - Transfers-In

A460 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.  
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A464. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.  
**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 3102 Unexpended Appropriations - Transfers-In

**U.S. Government Standard General Ledger  
Account Transactions**

- A462 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.  
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A466. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.  
**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

- A464 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.  
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A460. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.  
**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

A466 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.

**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A462. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority

Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

A467 To record the nonexpenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.

**Comment:** Record a credit to USSGL account 3102 if the source of the transfer is derived from unexpended appropriations. Record a credit to USSGL account 5755 if the source of the transfer is derived from appropriated receipts. Transfer partners must use USSGL TC-A469. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

Debit 4196 Balance Transfers-In - Expired to Expired

Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A468 To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.

**Budgetary Entry**

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

Debit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

- A469 To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.  
**Comment:** Record a debit to USSGL account 3103 if the source of the transfer is derived from unexpended appropriations. Record a debit to USSGL account 5765 if the source of the transfer is derived from appropriated receipts. Transfer partners must use USSGL TC-A467. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
 Credit 4197 Balance Transfers-Out - Expired to Expired

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
 Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other  
 Credit 1010 Fund Balance With Treasury

- A470 To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Credit 4160 Anticipated Transfers - Current-Year Authority  
 Credit 4180 Anticipated Transfers - Prior-Year Balances  
 Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**

None

- A472 To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.  
**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partner must use USSGL TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority  
 Debit 4190 Transfers - Prior-Year Balances  
 Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose  
 Credit 4160 Anticipated Transfers - Current-Year Authority  
 Credit 4180 Anticipated Transfers - Prior-Year Balances  
 Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 3102 Unexpended Appropriations - Transfers-In

**U.S. Government Standard General Ledger  
Account Transactions**

A474 To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Trust and special funds credit USSGL account 5755 to transfer appropriated receipts. Transfer partner must use USSGL TC-A478. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Credit 4160 Anticipated Transfers - Current-Year Authority

Credit 4180 Anticipated Transfers - Prior-Year Balances

Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A476 To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partner must use USSGL TC-A472. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

Debit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Credit 4170 Transfers - Current-Year Authority

Credit 4190 Transfers - Prior-Year Balances

Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

A478 To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Trust and special funds debit USSGL account 5765 to transfer appropriated receipts. Transfer partner must use USSGL TC-A474. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

Debit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

    Credit 4170 Transfers - Current-Year Authority

    Credit 4190 Transfers - Prior-Year Balances

    Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

    Credit 1010 Fund Balance With Treasury

A480 To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** This includes the transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

    Credit 4450 Unapportioned Authority

    Credit 4620 Unobligated Funds Exempt From Apportionment

    Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

    Credit 3102 Unexpended Appropriations - Transfers-In

**U.S. Government Standard General Ledger  
Account Transactions**

A482 To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** This includes the transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs- A508, A492R, A542, and A546.

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A484 To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4170 Transfers - Current-Year Authority

Credit 4190 Transfers - Prior-Year Balances

Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out

Credit 1010 Fund Balance With Treasury



**U.S. Government Standard General Ledger  
Account Transactions**

A486 To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs-A488, A492, A540 and A544.

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4170 Transfers - Current-Year Authority

Credit 4190 Transfers - Prior-Year Balances

Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

A488 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A486, A492, A540, and A544.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

A490 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.

**Comment:** This includes transfers from the general fund to a special fund. Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid  
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
Credit 1010 Fund Balance With Treasury

A492 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.

**Comment:** When appropriate use in conjunction with USSGL TCs-A486, A488, A540 and A544. Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A482, A508, A542, and A546.

**Reference:** USSGL implementation guidance; Transfer of Authority for Undelivered Orders

**Budgetary Entry**

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid  
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

Debit 2110 Accounts Payable  
Credit 1010 Fund Balance With Treasury

A494 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.

**Comment:** See USSGL TC-A496 for the receiving agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced  
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger  
Account Transactions**

A496 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.

**Comment:** See USSGL TC-A494 for the transferring agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit 4195 Transfer of Obligated Balances

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Proprietary Entry**

Debit 1410 Advances and Prepayments

Credit 3102 Unexpended Appropriations - Transfers-In

A498 To record a Federal fund receivable for an expenditure transfer from a trust fund.

**Comment:** See USSGL TC-A114 for the anticipation and USSGL TC-A502 for collection of the receivable. Use USSGL account 4215 if the transfer was previously anticipated. Use USSGL account 4450 or 4620 if the transfer was not previously anticipated. In exceptional cases, this transaction may be recorded for an expenditure transfer receivable in a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.

**Reference:** USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

**Budgetary Entry**

Debit 4225 Expenditure Transfers from Trust Funds - Receivable

Credit 4215 Anticipated Expenditure Transfers from Trust Funds

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1335 Expenditure Transfers Receivable

Credit 5750 Expenditure Financing Sources - Transfers-In

**U.S. Government Standard General Ledger  
Account Transactions**

- A499 To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).  
**Comment:** See USSGL TC-A498 for the original establishment of the receivable. For reductions, see USSGL TC-A418 and TC-A500R for the reduction and adjustment to the corresponding payable in the trust fund TAFS. For cancellations, also post USSGL TC-D120 if canceling prior-year obligated balances. For cancellations, see USSGL TC-D110 budgetary entry and TC-F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL account 4650 in expired TAFS only.  
**Reference:** USSGL implementation guidance; Reductions of Expenditure Transfers Receivable/Payable; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Debit 4650 Allotments - Expired Authority  
 Debit 4700 Commitments - Programs Subject to Apportionment  
 Debit 4720 Commitments - Programs Exempt From Apportionment  
     Credit 4225 Expenditure Transfers from Trust Funds - Receivable

**Proprietary Entry**

Debit 5750 Expenditure Financing Sources - Transfers-In  
     Credit 1310 Accounts Receivable  
     Credit 1335 Expenditure Transfers Receivable

- A500 To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.  
**Comment:** If a reduction occurs, reverse this transaction and also post USSGL TC-A418.  
**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

Debit 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 5760 Expenditure Financing Sources - Transfers-Out  
     Credit 2155 Expenditure Transfers Payable

**U.S. Government Standard General Ledger  
Account Transactions**

A501 To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4630 Funds Not Available for Commitment/Obligation

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 5760 Expenditure Financing Sources - Transfers-Out

Credit 2110 Accounts Payable

A502 To record the actual Federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.

**Comment:** In exceptional cases, this transaction may be recorded for a trust fund collection resulting from an expenditure transfer from a Federal fund account.

**Reference:** USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

**Budgetary Entry**

Debit 4255 Expenditure Transfers from Trust Funds - Collected

Credit 4225 Expenditure Transfers from Trust Funds - Receivable

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1335 Expenditure Transfers Receivable

A504 To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.

**Comment:** See USSGL TC-A500 for the establishment of USSGL account 2155.

**Reference:** USSGL implementation guidance; Trust Funds Guide

**Budgetary Entry**

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2155 Expenditure Transfers Payable

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

A506 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.

**Comment:** Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4195 Transfer of Obligated Balances

Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

A508 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A542, and A546.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4195 Transfer of Obligated Balances

Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A510 To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.

**Comment:** For payments received from a Federal fund (i.e., exchange transactions) that is defined in the budget as expenditure transfers, see USSGL TC-C190.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5750 Expenditure Financing Sources - Transfers-In

**U.S. Government Standard General Ledger  
Account Transactions**

- A512 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.  
**Comment:** For payments made to a Federal fund (that is exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 5760 Expenditure Financing Sources - Transfers-Out  
Credit 1010 Fund Balance With Treasury

- A514 To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to nonexchange and exchange transactions.

**Comment:** Also post USSGL TC-B134. Use USSGL account 5760 for nonexchange expenditure transfers.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 5760 Expenditure Financing Sources - Transfers-Out  
Debit 6100 Operating Expenses/Program Costs  
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

- A516 To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.  
**Comment:** This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer. Transfer partner must use USSGL TC-A520.  
**Reference:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1330 Receivable for Transfers of Currently Invested Balances  
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

- A518 To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.  
**Comment:** Also post USSGL TC-A418 to record the budget authority temporarily reduced. Credit USSGL accounts 1010 and 4128 only if a receivable was not previously established. Refer to the Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt simultaneously posts USSGL TC-A522 in the Treasury-Managed Trust Fund TAFS.  
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction  
 Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable  
 Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

**Proprietary Entry**

Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other  
 Credit 1010 Fund Balance With Treasury  
 Credit 1330 Receivable for Transfers of Currently Invested Balances



**U.S. Government Standard General Ledger  
Account Transactions**

A519 To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.

**Comment:** Also post USSGL TC-F123 to record the cancellation of budget authority. The Bureau of the Public Debt simultaneously posts USSGL TC-A523 in the Treasury-Managed Trust Fund TAFS.

**Reference:** USSGL implementation guidance; Temporary Reductions; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

Debit 4121 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation

Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**

Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

Credit 1330 Receivable for Transfers of Currently Invested Balances

A520 To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.

**Comment:** Transfer partner must use USSGL TC-A516.

**Reference:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit 4394 Receipts Unavailable for Obligation Upon Collection

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 2150 Payable for Transfers of Currently Invested Balances

**U.S. Government Standard General Ledger  
Account Transactions**

- A522 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.  
**Comment:** Debit USSGL accounts 1010 and 4129 only if a payable was not previously established. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A518 in the Agency Trust Fund Expenditure TAFS.  
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable  
Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out  
Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary  
Reduction/Cancellation

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 2150 Payable for Transfers of Currently Invested Balances  
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

- A523 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.  
**Comment:** The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A519 in the Agency Trust Fund Expenditure TAFS.  
**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable  
Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary  
Reduction/Cancellation

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances  
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

**U.S. Government Standard General Ledger  
Account Transactions**

A524 To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables.

**Comment:** Refer to USSGL TC-A516 for establishing the receivable. Transfer partner must use USSGL TC-A526.

**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A526 To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as payables.

**Comment:** Refer to USSGL TC-A520 for establishing the payable. Transfer partner must use USSGL TC-A524.

**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 1010 Fund Balance With Treasury

A528 To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.

**Comment:** This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer. Transfer partner must use USSGL TC-A530.

**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger  
Account Transactions**

A530 To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.

**Comment:** Reverse this transaction in the invested TAFS when the recipient TAFS cancels and returns the fund balance to the invested TAFS. Transfer partner must use USSGL TC-A528.

**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit 4394 Receipts Unavailable for Obligation Upon Collection

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

A531 To record a nonexpenditure (nonallocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.

**Reference:** USSGL implementation guidance; Cancellations – Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger  
Account Transactions**

A532 To record the receivable for amounts to be transferred in of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances. Use USSGL account 4160 if the transfer was previously anticipated.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**

Debit 4171 Nonallocation Transfers of Invested Balances - Receivable

Credit 4160 Anticipated Transfers - Current-Year Authority

Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1330 Receivable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A534 To record the payable for amounts to be transferred out of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4172 Nonallocation Transfers of Invested Balances - Payable

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 2150 Payable for Transfers of Currently Invested Balances

**U.S. Government Standard General Ledger  
Account Transactions**

A536 To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."

**Comment:** Refer to USSGL TC-A532 for the establishment of the receivable.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**

Debit 4173 Nonallocation Transfers of Invested Balances - Transferred

Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A538 To record the actual nonexpenditure (nonallocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."

**Comment:** Refer to USSGL TC-A534 for the establishment of the payable.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**

Debit 4172 Nonallocation Transfers of Invested Balances - Payable

Credit 4173 Nonallocation Transfers of Invested Balances - Transferred

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

- A540 To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.  
**Comment:** Transfer of USSGL accounts 4126, 4166, 4171, 4225, 4251 and 4287 respectively. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A544.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4195 Transfer of Obligated Balances

Credit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

Credit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred

Credit 4083 Transfers - Current-Year Authority - Receivable - Transferred

Credit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Credit 4233 Reimbursements and Other Income Earned - Receivable - Transferred

Credit 4234 Other Federal Receivables - Transferred

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

- A542 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.  
**Comment:** Transfer of USSGL accounts 4126, 4166, 4171, 4225, 4251, and 4287 respectively. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A546.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred

Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred

Debit 4234 Other Federal Receivables - Transferred

Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

A544 To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.  
**Comment:** Transfer of USSGL account 4221. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A540.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit 4195 Transfer of Obligated Balances

Credit 4230 Unfilled Customer Orders Without Advance - Transferred

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A546 To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.  
**Comment:** Transfer or USSGL account 4221. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A542.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit 4230 Unfilled Customer Orders Without Advance - Transferred

Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

Credit 1010 Fund Balance With Treasury

A548 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See USSGL TC-A550 for the receiving agency.

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4802

**Budgetary Entry**

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1410 Advances and Prepayments



**U.S. Government Standard General Ledger  
Account Transactions**

A550 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See USSGL TC-A548 for the transferring agency.

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4802

**Budgetary Entry**

Debit 4195 Transfer of Obligated Balances

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Proprietary Entry**

Debit 1410 Advances and Prepayments

Credit 5720 Financing Sources Transferred In Without Reimbursement

A552 To record in the transferring agency the transfer-out of unfilled customer orders with advance.

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4225

**Budgetary Entry**

Debit 4195 Transfer of Obligated Balances

Credit 4231 Unfilled Customer Orders With Advance - Transferred

**Proprietary Entry**

None

A554 To record in the receiving agency the actual transfer-in unfilled customer orders with advance.

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4225

**Budgetary Entry**

Debit 4231 Unfilled Customer Orders With Advance - Transferred

Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

**A700 - A799 FUNDING - Reimbursables and Other Income**

A702 To record anticipated reimbursements.

**Comment:** See USSGL TC-A118; anticipated reimbursements are not available for allotment until the realized order is received.

**Budgetary Entry**

Debit 4210 Anticipated Reimbursements and Other Income

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

A704 To record in the performing agency a reimbursable agreement that was not previously anticipated.

**Comment:** Budgetary resources were provided by Contract Authority. Do not post the proprietary entry for reimbursable agreements without advances (only post the budgetary entry for reimbursable agreements without advances).

**Budgetary Entry**

Debit 4221 Unfilled Customer Orders Without Advance

Debit 4222 Unfilled Customer Orders With Advance

Credit 4132 Substitution of Contract Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 2310 Liability for Advances and Prepayments

A706 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.

**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**

Debit 4221 Unfilled Customer Orders Without Advance

Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

- A708 To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

**Budgetary Entry**

Debit 4252 Reimbursements and Other Income Earned - Collected  
Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5100 Revenue From Goods Sold  
Credit 5200 Revenue From Services Provided

- A710 To record earned revenue in the performing agency related to a reimbursable agreement or other income.

**Comment:** See USSGL TC-C182

**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**

Debit 4252 Reimbursements and Other Income Earned - Collected  
Credit 4222 Unfilled Customer Orders With Advance  
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

**Proprietary Entry**

Debit 2310 Liability for Advances and Prepayments  
Credit 5100 Revenue From Goods Sold  
Credit 5200 Revenue From Services Provided

- A712 To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order.  
**Comment:** Also post USSGL TC-D120 if the amount was previously obligated. Also post USSGL TC-B610.  
**Reference:** USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4650 Allotments - Expired Authority  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2310 Liability for Advances and Prepayments  
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

A714 To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.

**Comment:** The ordering agency uses USSGL TC-B406.

**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**

Debit 4251 Reimbursements and Other Income Earned - Receivable

Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

A715 To record funded FECA revenue by the Department of Labor.

**Comment:** None

**Reference:** USSGL implementation guidance, Federal Employees' Compensation Act (Workers' Compensation)

**Budgetary Entry**

Debit 4251 Reimbursements and Other Income Earned - Receivable

Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**

**Debit 1320 Funded Employment Benefit Contributions Receivable**

Credit 5400 Funded Benefit Program Revenue

**U.S. Government Standard General Ledger  
Account Transactions**

**B100 - B299 DISBURSEMENTS AND PAYABLES - Payments/Purchases**

B102 To record payment of payroll.

**Comment:** For amounts paid by a direct appropriation, also post USSGL TC-B134. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 (see USSGL TC-D514), when the costs are capitalized to the appropriate "in-process" type asset accounts. Note: Agency systems may accumulate payroll in USSGL account 6100 during the year and distribute those costs to the various "in-process" accounts at yearend. Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs-B604, E104, and E106.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Debit 6900 Nonproduction Costs  
Credit 1010 Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.

**Comment:** Also requires the reclassification of expenses from unfunded to funded.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government"

**Budgetary Entry**

Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2610 Actuarial Pension Liability  
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

B104 To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.

**Comment:** Also post USSGL TC-C428, which establishes the loan receivable after default.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2180 Loan Guarantee Liability

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

B105 To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.

**Comment:** Agencies must use all the USSGL accounts indicated in this transaction. Each debit and credit must be in the same amount. If funded by a direct appropriation, also post USSGL TC-B134.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2170 Subsidy Payable to the Financing Account

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

B106 To record subsidy disbursement from the program account to the financing account not previously obligated.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

- B107 To record payment and disbursement of funds not previously accrued.  
**Comment:** If for an amount paid by a direct appropriation, also post USSGL TC-B134.

**Budgetary Entry**

Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Credit 1010 Fund Balance With Treasury

- B108 To record a loss in the imprest fund.  
**Comment:** If a loss is expected to be restored, also post USSGL TC C414 to record a refund receivable from nonFederal sources for expenses that do not create budgetary resources until collected for expenses not requiring budgetary resources. If funded by a direct appropriation, also post USSGL TC-B134.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 7290 Other Losses  
Credit 1010 Fund Balance With Treasury

- B109 To record payment of interest not previously accrued.  
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B418 for accrued interest.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank  
Debit 6320 Interest Expenses on Securities  
Debit 6330 Other Interest Expenses  
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

B110 To record a confirmed disbursement schedule previously accrued.

**Comment:** Clearing from unpaid to paid.

**Budgetary Entry**

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2110 Accounts Payable

Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise

Debit 2120 Disbursements in Transit

Debit 2130 Contract Holdbacks

Debit 2160 Entitlement Benefits Due and Payable

Debit 2190 Other Liabilities With Related Budgetary Obligations

Debit 2210 Accrued Funded Payroll and Leave

Debit 2211 Withholdings Payable

Debit 2213 Employer Contributions and Payroll Taxes Payable

Debit 2215 Other Post Employment Benefits Due and Payable

Debit 2940 Capital Lease Liability

Credit 1010 Fund Balance With Treasury

B112 To record accrued interest paid.

**Comment:** See USSGL TC-B418 for the accrued liability.

**Budgetary Entry**

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2140 Accrued Interest Payable - Not Otherwise Classified

Debit 2141 Accrued Interest Payable - Debt

Credit 1010 Fund Balance With Treasury

B113 To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.

**Comment:** This transaction is recorded by FFB only. See USSGL TC-B440 for the capitalized loan interest liability.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2511 Capitalized Loan Interest Payable - Non-Credit Reform

Credit 1010 Fund Balance With Treasury



**U.S. Government Standard General Ledger  
Account Transactions**

B114 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.

**Comment:** This transaction is applicable to guaranteed loans.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1559 Foreclosed Property - Allowance

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Credit 1010 Fund Balance With Treasury

B116 To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.

**Comment:** This transaction is applicable to guaranteed loans.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1551 Foreclosed Property

Credit 1010 Fund Balance With Treasury

B118 To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.

**Comment:** If funded by a direct appropriation, see USSGL TC-B416.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

**Proprietary Entry**

Debit 5890 Tax Revenue Refunds - Not Otherwise Classified

Debit 5891 Tax Revenue Refunds - Individual

Debit 5892 Tax Revenue Refunds - Corporate

Debit 5893 Tax Revenue Refunds - Unemployment

Debit 5894 Tax Revenue Refunds - Excise

Debit 5895 Tax Revenue Refunds - Estate and Gift

Debit 5896 Tax Revenue Refunds - Customs

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

B119 To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).

**Comment:** See USSGL TC-B136 for capital transfers from liquidating accounts.

**Reference:** USSGL implementation guidance; Changes Related to Capital Transfers

**Budgetary Entry**

Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority

Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority

Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

**Proprietary Entry**

Debit 2970 Liability for Capital Transfers

Credit 1010 Fund Balance With Treasury

B120 To record principal repayments to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

**Comment:** If not anticipated, see USSGL TC-B121. See USSGL TC-A142 for nonexpenditure transfers that were previously anticipated. If repayment is a result of a debt forgiveness appropriation, also post USSGL TC-B134.

**Budgetary Entry**

Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority

Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

Credit 4142 Actual Repayment of Borrowing Authority Converted to Cash

Credit 4146 Actual Repayments of Debt, Current-Year Authority

Credit 4147 Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**

Debit 2110 Accounts Payable

Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise

Debit 2510 Principal Payable to the Bureau of the Public Debt

Debit 2520 Principal Payable to the Federal Financing Bank

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

B121 To record principal repayments at par value to the Bureau of the Public Debt and the Federal Financing Bank that were not previously anticipated. For example, this transaction includes repayments of principal, repayments due to modifications of credit reform loans, and repayments of capitalized loan interest from non-credit reform loans.

**Comment:** Also post USSGL TC-B135 if a gain results from an early repayment for non-credit reform loans. Also post USSGL TC-B137 if a loss results from an early repayment for non-credit reform loans. See USSGL TC-B131 for principal repayments with a gain or loss as a result of FFB early repayments, or modifications of credit reform loans.

**Reference:** USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4146 Actual Repayments of Debt, Current-Year Authority

Credit 4147 Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**

Debit 2110 Accounts Payable

Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise

Debit 2510 Principal Payable to the Bureau of the Public Debt

Debit 2511 Capitalized Loan Interest Payable - Non-Credit Reform

Debit 2520 Principal Payable to the Federal Financing Bank

Credit 1010 Fund Balance With Treasury

B122 To record repayments of other debt.

**Comment:** Also post USSGL TC-B134 if funded by a direct appropriation. This transaction is applicable to redemptions.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2590 Other Debt

Credit 1010 Fund Balance With Treasury

B123 To record in the issuing entity, the sale of Federal securities at par value.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

**U.S. Government Standard General Ledger  
Account Transactions**

B124 To record the purchase of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** See USSGL TC- B132 for securities acquired at par value by nonfiduciary deposit funds.

**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1010 Fund Balance With Treasury

B125 To record in the issuing entity, the sale of Federal securities acquired at a premium.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing  
Authority

**U.S. Government Standard General Ledger  
Account Transactions**

B126 To record the purchase of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Special and trust funds use USSGL account 4114. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B165 for securities acquired at a premium by nonfiduciary deposit funds.

**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit 4394 Receipts Unavailable for Obligation Upon Collection

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1010 Fund Balance With Treasury

B127 To record in the issuing entity, the sale of Federal securities at a discount.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

**U.S. Government Standard General Ledger  
Account Transactions**

- B128 To record the purchase of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.  
**Comment:** Also post USSGL TC-B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B166 for securities acquired at a discount by nonfiduciary deposit fund.  
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
    Credit 1010 Fund Balance With Treasury  
    Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
    Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
    Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

- B129 To record the purchase of accrued interest on Federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.  
**Comment:** Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B133 for purchase of accrued interest on securities by a nonfiduciary deposit fund.

**Budgetary Entry**

Debit 4394 Receipts Unavailable for Obligation Upon Collection  
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation  
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation  
Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4620 Unobligated Funds Exempt From Apportionment  
    Credit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts  
    Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

Debit 1342 Interest Receivable - Investments  
    Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

B130 To record a lien paid before personal property is sold.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1549 Forfeited Property - Allowance

Credit 1010 Fund Balance With Treasury

B131 To record principal repayments to Treasury or the Federal Financing Bank (FFB), excluding most non-credit reform loans, resulting in a gain or loss, that were not previously anticipated. For example, this transaction includes repayments of principal for FFB borrowings from Treasury and repayments due to modifications of credit reform loans.

**Comment:** Gains and losses typically result from early repayment. See USSGL TC-B121 for principal repayments at par value, including non-credit reform loans.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4146 Actual Repayments of Debt, Current-Year Authority

Credit 4147 Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**

Debit 2510 Principal Payable to the Bureau of the Public Debt

Debit 2520 Principal Payable to the Federal Financing Bank

Debit 7212 Losses on Disposition of Borrowings

Credit 1010 Fund Balance With Treasury

Credit 7112 Gains on Disposition of Borrowings

B132 To record the purchase of Federal securities acquired at par value by a nonfiduciary deposit fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

B133 To record the purchase of accrued interest on Federal securities by a nonfiduciary deposit fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1342 Interest Receivable - Investments

Credit 1010 Fund Balance With Treasury

B134 To record appropriations used this fiscal year.

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B202, B402, B404, B406, B412, B418, B428, B430, B436, B438, B604, C408, D106, D107, D114, D126, D132, D134, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D102, D104, D108, D110, and F128.

**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**

None

**Proprietary Entry**

Debit 3107 Unexpended Appropriations - Used

Credit 5700 Expended Appropriations

B135 To record the gain on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.

**Comment:** Also post USSGL TC-B121 for the principal portion of the repayment. See USSGL TC-B131 for Federal Financing Bank principal repayments resulting in a gain or loss.

**Reference:** USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**Budgetary Entry**

Debit 4277 Other Actual Collections - Federal

Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 7112 Gains on Disposition of Borrowings



**U.S. Government Standard General Ledger  
Account Transactions**

- B136 To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.  
**Comment:** See Office of Management and Budget Circular No. A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts. See USSGL TC-C196 for miscellaneous receipt account entries.

**Reference:** USSGL implementation guidance; Credit Reform Liquidating Account Case Study

**Budgetary Entry**

Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority

Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority

Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

**Proprietary Entry**

Debit 2970 Liability for Capital Transfers

Credit 1010 Fund Balance With Treasury

- B137 To record the loss on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.

**Comment:** Also post USSGL TC-B121 for the principal portion of the repayment. See USSGL TC-B131 for Federal Financing Bank principal repayments resulting in a gain or loss.

**Reference:** USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 7212 Losses on Disposition of Borrowings

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

B138 To record in a trust fund payments made to a Federal fund relating to exchange transactions.

**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for nonexchange expenditure transfers-out.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

B139 To record actual capital transfers to a General Fund Receipt Account that were not previously anticipated.

**Comment:** If previously anticipated, see USSGL B136.

**Reference:** USSGL implementation guidance: Capital Transfers guidance

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority

Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

**Proprietary Entry**

Debit 5766 Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers

Credit 1010 Fund Balance With Treasury

B140 To record the purchase of foreign currency by a disbursing officer.

**Comment:** This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance "Accounting for Purchased Foreign Currency," which can be acquired on the USSGL Web site. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.

**Reference:** USSGL implementation guidance "Accounting for Purchased Foreign Currency"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1200 Foreign Currency

Credit 1190 Other Cash

**U.S. Government Standard General Ledger  
Account Transactions**

B141 To record the request from IMF to purchase Special Drawing Rights.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

B142 To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.

**Comment:** This entry should be made by agencies that have their own disbursing authority. At the time of the foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance "Accounting for Purchased Foreign Currency"), which can be acquired on the USSGL Web site. Agencies that do not have their own disbursing authority also may refer to the implementation guidance mentioned above. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.

**Reference:** USSGL implementation guidance "Accounting for Purchased Foreign Currency"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2310 Liability for Advances and Prepayments

Credit 1200 Foreign Currency

B144 To record the purchase of cash equivalents.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1205 Foreign Currency Denominated Equivalent Assets

Debit 1384 Interest Receivable - Foreign Currency Denominated Assets

Credit 1209 Uninvested Foreign Currency

Credit 5311 Interest Revenue - Investments

**U.S. Government Standard General Ledger  
Account Transactions**

B146 To record a foreign currency rate intervention.

**Comment:** For the Department of Treasury use only. Credit USSGL account 1670 if long-term investments are used for interventions.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1205 Foreign Currency Denominated Equivalent Assets

Credit 1670 Foreign Investments

B150 To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.

**Comment:** To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC- C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1130 Funds Held by the Public

Credit 1010 Fund Balance With Treasury

B152 To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).

**Comment:** If this purchase is an immediate reinvestment of the proceeds of a sale of non-BPD securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC-G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1130 Funds Held by the Public

**U.S. Government Standard General Ledger  
Account Transactions**

B153 To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1342 Interest Receivable - Investments

Debit 1670 Foreign Investments

Debit 1672 Premium on Foreign Investments

    Credit 1209 Uninvested Foreign Currency

    Credit 1671 Discount on Foreign Investments

    Credit 5311 Interest Revenue - Investments

B154 To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

    Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs

    Credit 1130 Funds Held by the Public

B160 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act

Debit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

    Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

B162 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

Debit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act

Debit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

Debit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

Credit 1010 Fund Balance With Treasury

B163 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.

**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act

Debit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

Credit 1010 Fund Balance With Treasury

Credit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

B165 To record the purchase of Federal securities acquired at a premium by a nonfiduciary deposit fund.

**Comment:** Also post USSGL TC-B133 if accrued interest is purchased.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

B166 To record the purchase of Federal securities acquired at a discount by a nonfiduciary deposit fund.

**Comment:** Also post USSGL TC-B133 if accrued interest is purchased.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1010 Fund Balance With Treasury

Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

B200 To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account.

**Comment:** Also Post USSGL TC-C147. Post this transaction to record the liquidity payment and markup of liquidity preference in a Treasury General Fund Receipt Account.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1650 Preferred Stock in Federal Government Sponsored Enterprise

Debit 1652 Common Stock Warrants in Federal Government Sponsored Enterprise

Credit 5900 Other Revenue

B202 To record the liquidity payment and markup of liquidity preference from the prior year in the program account.

**Comment:** Also Post USSGL TC-B134

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2922 Contingent Liabilities - Federal Government Sponsored Enterprise

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

B210 To record the payment of remuneration.

**Comment:** For the Department of Treasury use only. Due to the unique budgetary reporting by the Exchange Stabilization Fund, no outlay is reported.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

**Proprietary Entry**

Debit 2110 Accounts Payable

Debit 6338 Remuneration Interest

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt



**U.S. Government Standard General Ledger  
Account Transactions**

**B300 - B399 DISBURSEMENTS AND PAYABLES - Commitments/Undelivered Orders/Expended Authority - Unpaid**

B302 To record a commitment of unobligated amounts in programs subject to apportionment.

**Comment:** To decrease the commitment, reverse this transaction.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4700 Commitments - Programs Subject to Apportionment

**Proprietary Entry**

None

B304 To record a commitment of unobligated balances in programs exempt from apportionment.

**Comment:** To decrease the commitment, reverse this transaction.

**Budgetary Entry**

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4720 Commitments - Programs Exempt From Apportionment

**Proprietary Entry**

None

B306 To record current-year undelivered orders without an advance.

**Comment:** To decrease obligation in the current year, reverse this transaction.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

B308 To record current-year undelivered orders with an advance.

**Comment:** See USSGL TC-B604 for the expense.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

Debit 1410 Advances and Prepayments

Credit 1010 Fund Balance With Treasury

B309 To record current-year undelivered orders with an advance using a U.S. Debit Card.

**Comment:** See USSGL TC-B604 for the expense.

**Reference:** USSGL implementation guidance; U.S. Debit Card Program

**Budgetary Entry**

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

Debit 1410 Advances and Prepayments

Credit 1125 U.S. Debit Card Funds

B310 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4610 Allotments - Realized Resources

Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

- B312 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4720 Commitments - Programs Exempt From Apportionment  
Credit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

- B314 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4700 Commitments - Programs Subject to Apportionment  
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

- B316 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4720 Commitments - Programs Exempt From Apportionment  
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

**B400 - B599 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities**

**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:** Record USSGL account 6790 when pending litigation related to the Treasury Judgment Fund is not required to be paid back by the agency. Reverse this entry when realization indicates no contingent liability.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Debit 6800 Future Funded Expenses

Debit 7290 Other Losses

    Credit 2920 Contingent Liabilities

    Credit 2922 Contingent Liabilities - Federal Government Sponsored Enterprise

B425 To record a contingent liability related to a capital transfer.

**Comment:** Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," for discussion of contingent liabilities.

**Reference:** USSGL implementation guidance; Capital Transfers.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5792 Financing Sources To Be Transferred Out - Contingent Liability

    Credit 2923 Contingent Liability for Capital Transfers

B426 To record an increase in actuarial liabilities for benefit plans.

**Comment:** Reverse this entry for a decrease.

**Reference:** USSGL implementation guidance; FECA Liability

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7600 Changes in Actuarial Liability

    Credit 2650 Actuarial FECA Liability

    Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs

    Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs

    Credit 2690 Other Actuarial Liabilities

**U.S. Government Standard General Ledger  
Account Transactions**

- B428 To record the payable to borrowers from sales of foreclosed property with recourse.  
**Comment:** Excess of sales proceeds over cost to the Federal Government is paid to borrowers. If funded by a direct appropriation, also post USSGL TC-B134.  
**Reference:** USSGL Implementation guidance; Credit Reform Case Study

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1551 Foreclosed Property  
Credit 2110 Accounts Payable

- B430 To record the inventory purchased for a resale under historical cost (title was passed).  
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC G122 to track purchases.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1521 Inventory Purchased for Resale  
Credit 2110 Accounts Payable

- B432 To record the fair market value of real and intangible forfeited property.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1541 Forfeited Property Held for Sale  
Credit 2320 Other Deferred Revenue

**U.S. Government Standard General Ledger  
Account Transactions**

- B434 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1541 Forfeited Property Held for Sale  
Credit 2320 Other Deferred Revenue

- B436 To record the funded portion of cleanup costs that was previously estimated.  
**Comment:** If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Also post USSGL TC-B134 for appropriations used.  
**Reference:** USSGL implementation guidance; Environmental Cleanup Cost Case Study

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 2995 Estimated Cleanup Cost Liability  
Debit 6100 Operating Expenses/Program Costs  
Debit 6900 Nonproduction Costs  
Credit 2110 Accounts Payable  
Credit 6800 Future Funded Expenses

- B438 To record capital lease liability.  
**Comment:** If capital lease is with a non-Federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-G122 to track purchases.

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1810 Assets Under Capital Lease  
Credit 2940 Capital Lease Liability

**U.S. Government Standard General Ledger  
Account Transactions**

- B440 To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.  
**Comment:** This transaction is recorded by FFB only. See USSGL TC-B418 for the initial accrual and USSGL TC-B113 for the payment of the accrual.  
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2140 Accrued Interest Payable - Not Otherwise Classified  
Credit 2511 Capitalized Loan Interest Payable - Non-Credit Reform

- B444 To record the IMF annual Special Drawing Right assessment accrual.  
**Comment:** For the Department of Treasury use only.  
**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4630 Funds Not Available for Commitment/Obligation  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Credit 2110 Accounts Payable

- B446 To record the IMF Annual Assessment.  
**Comment:** For the Department of Treasury use only.  
**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4901 Delivered Orders - Obligations, Unpaid  
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

**Proprietary Entry**

Debit 2110 Accounts Payable  
Debit 6790 Other Expenses Not Requiring Budgetary Resources  
Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights  
Credit 6100 Operating Expenses/Program Costs

**U.S. Government Standard General Ledger  
Account Transactions**

**B600 - B699 DISBURSEMENTS AND PAYABLES - Advances and Prepayments**

B602 To record revenue received in advance.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 2320 Other Deferred Revenue

**U.S. Government Standard General Ledger  
Account Transactions**

B604 To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.

**Comment:** See USSGL TC-A710 to see the reimbursable authority and USSGL TC-B308 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TCs G120, G122, and G124 to track purchases.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6400 Benefit Expense

Debit 6900 Nonproduction Costs

Credit 1410 Advances and Prepayments



**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. See USSGL TC-C156 for the collection of interest receivable from securities held by a nonfiduciary deposit fund. Fiduciary deposit funds would not record a budgetary entry.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4260 Actual Collections of "governmental-type" Fees

Debit 4261 Actual Collections of Business-Type Fees

Debit 4262 Actual Collections of Loan Principal

Debit 4263 Actual Collections of Loan Interest

Debit 4264 Actual Collections of Rent

Debit 4265 Actual Collections From Sale of Foreclosed Property

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

Debit 4273 Interest Collected From Treasury

Debit 4276 Actual Collections From Financing Fund

Debit 4277 Other Actual Collections - Federal

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1320 Funded Employment Benefit Contributions Receivable

Credit 1340 Interest Receivable - Not Otherwise Classified

Credit 1341 Interest Receivable - Loans

Credit 1342 Interest Receivable - Investments

Credit 1343 Interest Receivable - Taxes

Credit 1350 Loans Receivable

Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified

Credit 1361 Penalties and Fines Receivable - Loans

Credit 1363 Penalties and Fines Receivable - Taxes

Credit 1370 Administrative Fees Receivable - Not Otherwise Classified

Credit 1371 Administrative Fees Receivable - Loans

Credit 1373 Administrative Fees Receivable - Taxes

Credit 1399 Allowance for Subsidy

Credit 1551 Foreclosed Property

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties and Fines Revenue

Credit 5325 Administrative Fees Revenue

**U.S. Government Standard General Ledger  
Account Transactions**

Credit 5400 Funded Benefit Program Revenue  
Credit 5500 Insurance and Guarantee Premium Revenue  
Credit 5750 Expenditure Financing Sources - Transfers-In  
Credit 5900 Other Revenue

- C110 To reclassify collections to liquidate prior-year deficiency.  
**Reference:** USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

**Budgetary Entry**

Debit 4212 Liquidation of Deficiency - Offsetting Collections  
Credit 4260 Actual Collections of "governmental-type" Fees  
Credit 4261 Actual Collections of Business-Type Fees  
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources  
Credit 4277 Other Actual Collections - Federal

**Proprietary Entry**

None

- C111 To record collections in clearing account Treasury Account Symbols (TAS).  
**Reference:** USSGL implementation guidance; Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 2410 Liability for Clearing Accounts

- C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.  
**Comment:** See USSGL TC-B308 for application of an advance. This transaction is also applicable to credit card rebates.

**Budgetary Entry**

Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced  
Credit 4610 Allotments - Realized Resources  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger  
Account Transactions**

- C113 To record receipt of coupon payment and interest collection on non-federal securities.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

Debit 1209 Uninvested Foreign Currency

Debit 1670 Foreign Investments

Credit 1342 Interest Receivable - Investments

- C114 To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 2320 Other Deferred Revenue

- C115 To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

Debit 1205 Foreign Currency Denominated Equivalent Assets

Credit 1205 Foreign Currency Denominated Equivalent Assets

Credit 1384 Interest Receivable - Foreign Currency Denominated Assets

**U.S. Government Standard General Ledger  
Account Transactions**

C116 To record in the financing fund unearned fees collected for undisbursed loans.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**

Debit 4261 Actual Collections of Business-Type Fees

Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 2320 Other Deferred Revenue

C117 To record in the financing fund fees collected when loans are disbursed.

**Comment:** Fees are earned by loan guarantees when the third party disburses.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**

Debit 4261 Actual Collections of Business-Type Fees

Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 2180 Loan Guarantee Liability

C118 To record in the financing fund fees earned when loans are disbursed.

**Comment:** For loan guarantees, fees are earned when the third party disburses.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2320 Other Deferred Revenue

Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability



**U.S. Government Standard General Ledger  
Account Transactions**

C119 To record the receipt of remuneration.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

Credit 5790 Other Financing Sources

C120 To record the maturity of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C121 to record the maturity of securities acquired at par value by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C121 To record the maturity of securities acquired at par value by a nonfiduciary deposit fund.

**Comment:** See USSGL TC-C156 to record the collection of interest received on the maturity.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger  
Account Transactions**

C122 To record the maturity of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Prior to maturity, an entry is made to complete the amortization of the premium. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C123 for recording the maturity of securities acquired at a premium by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

C123 To record the maturity of securities acquired at a premium by a nonfiduciary deposit fund.

**Comment:** See USSGL TC-C156 to record the collection of interest received on the maturity.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger  
Account Transactions**

- C124 To record the maturity of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Prior to maturity an entry is made to complete the amortization of a discount. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C125 for securities acquired at a discount by nonfiduciary deposit fund that matured.

**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Debit 4273 Interest Collected From Treasury

Credit 4070 Anticipated Collections From Federal Sources

Credit 4120 Anticipated Indefinite Appropriations

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger  
Account Transactions**

- C125 To record the maturity of Federal securities acquired at a discount in a nonfiduciary deposit fund.  
**Comment:** See USSGL TC-C156 to record the collection of interest received on the maturity. See USSGL TC-C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

- C126 To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.  
**Comment:** For the Department of Treasury use only.  
**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

Debit 1209 Uninvested Foreign Currency

Credit 1205 Foreign Currency Denominated Equivalent Assets

Credit 1342 Interest Receivable - Investments

Credit 1384 Interest Receivable - Foreign Currency Denominated Assets

Credit 1670 Foreign Investments

- C127 To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at a PAR and receive a coupon payment.  
**Comment:** For the Department of Treasury use only.  
**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

Debit 1209 Uninvested Foreign Currency

Credit 1342 Interest Receivable - Investments

Credit 1670 Foreign Investments

**U.S. Government Standard General Ledger  
Account Transactions**

C128 To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction is also applicable to credit card rebates.

**Reference:** For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

Debit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger  
Account Transactions**

C132 To record the refunds collected, a downward adjustment to prior- year paid delivered orders, for assets purchased and expenses incurred in a prior year that create budgetary resources. These refunds were not previously accrued as receivables.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to track purchases. This transaction is also applicable to credit card rebates.

**Budgetary Entry**

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6400 Benefit Expense

Credit 6500 Cost of Goods Sold

Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger  
Account Transactions**

C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

**Comment:** Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. This transaction is also applicable to credit card rebates.

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger  
Account Transactions**

- C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.

**Comment:** USSGL TC-C414 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.

**Reference:** For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected  
Credit 4060 Anticipated Collections From Non-Federal Sources  
Credit 4070 Anticipated Collections From Federal Sources  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1310 Accounts Receivable

- C137 To record the restitution of the imprest fund loss.

**Comment:** Reverse USSGL TC-B134 for direct appropriations.

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid  
Credit 4610 Allotments - Realized Resources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 6790 Other Expenses Not Requiring Budgetary Resources  
Credit 1310 Accounts Receivable  
Credit 7290 Other Losses



**U.S. Government Standard General Ledger  
Account Transactions**

- C138 To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.

**Comment:** See USSGL TC-C414 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations and USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded. This transaction is also applicable to credit card rebates.

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid  
Credit 4610 Allotments - Realized Resources  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1310 Accounts Receivable

- C139 To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.

**Comment:** Also post USSGL TC-D582 to reclassify the reduction of expenses from unfunded to funded. Reverse USSGL TC-B134.

**Reference:** USSGL guidance; Federal Employee Health Benefit/Leave Without Pay Status.

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid  
Credit 4610 Allotments - Realized Resources  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1310 Accounts Receivable

- C140 To record the collection of receivables from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity, and interest on Treasury securities.

**Budgetary Entry**

Debit 4273 Interest Collected From Treasury  
Debit 4277 Other Actual Collections - Federal  
Credit 4283 Interest Receivable From Treasury  
Credit 4287 Other Federal Receivables

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1310 Accounts Receivable  
Credit 1340 Interest Receivable - Not Otherwise Classified  
Credit 1341 Interest Receivable - Loans  
Credit 1342 Interest Receivable - Investments  
Credit 1343 Interest Receivable - Taxes

**U.S. Government Standard General Ledger  
Account Transactions**

- C141 To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.

**Comment:** Also post USSGLs TC-C142. See TC-C143 if previously accrued. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
    Credit 5310 Interest Revenue - Other  
    Credit 5311 Interest Revenue - Investments  
    Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
    Credit 5320 Penalties and Fines Revenue  
    Credit 5325 Administrative Fees Revenue  
    Credit 5600 Donated Revenue - Financial Resources  
    Credit 5800 Tax Revenue Collected - Not Otherwise Classified  
    Credit 5801 Tax Revenue Collected - Individual  
    Credit 5802 Tax Revenue Collected - Corporate  
    Credit 5803 Tax Revenue Collected - Unemployment  
    Credit 5804 Tax Revenue Collected - Excise  
    Credit 5805 Tax Revenue Collected - Estate and Gift  
    Credit 5806 Tax Revenue Collected - Customs  
    Credit 5900 Other Revenue  
    Credit 5923 Valuation Change in Investments - Beneficial Interest in Trust

- C142 To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.

**Comment:** To record revenue, see USSGL TC-C141. To reduce the custodial liability for amounts transferred out, see USSGL TC-A210.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5990 Collections for Others - Statement of Custodial Activity  
    Credit 2980 Custodial Liability

**U.S. Government Standard General Ledger  
Account Transactions**

- C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.

**Comment:** If a collection is reported on the Statement of Custodial Activity or the custodial footnote, also post USSGL TCs-D584 and D586 (if related to tax revenue); If a collection is not reported on the Statement of Custodial Activity nor on the custodial footnote, also post USSGL TC-D585; If a collection was not previously accrued, see USSGL TCs-C141 or C147; See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
    Credit 1310 Accounts Receivable  
    Credit 1325 Taxes Receivable  
    Credit 1340 Interest Receivable - Not Otherwise Classified  
    Credit 1341 Interest Receivable - Loans  
    Credit 1342 Interest Receivable - Investments  
    Credit 1343 Interest Receivable - Taxes  
    Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified  
    Credit 1363 Penalties and Fines Receivable - Taxes  
    Credit 1370 Administrative Fees Receivable - Not Otherwise Classified  
    Credit 1371 Administrative Fees Receivable - Loans  
    Credit 1373 Administrative Fees Receivable - Taxes  
    Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

- C144 To record undeposited collections.

**Comment:** Reverse entry upon disposition of undeposited collections.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1110 Undeposited Collections  
    Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

**U.S. Government Standard General Ledger  
Account Transactions**

- C145 To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account. These collections are not reported on the Statement of Custodial Activity  
**Comment:** Also post USSGL TC-C147. For the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements, see USSGL TC-C155. For custodial collections reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C141. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.  
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 5100 Revenue From Goods Sold  
     Credit 5200 Revenue From Services Provided  
     Credit 5310 Interest Revenue - Other  
     Credit 5311 Interest Revenue - Investments  
     Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
     Credit 5314 Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act  
     Credit 5325 Administrative Fees Revenue  
     Credit 5790 Other Financing Sources  
     Credit 5795 Seigniorage  
     Credit 5900 Other Revenue

- C146 To record the collection of previously accrued receivables in a Treasury general fund receipt account.  
**Comment:** Also post D585. For collection of custodial receivable in a Treasury general fund receipt account, see USSGL TC C-143.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 1310 Accounts Receivable  
     Credit 1340 Interest Receivable - Not Otherwise Classified  
     Credit 1341 Interest Receivable - Loans  
     Credit 1342 Interest Receivable - Investments  
     Credit 1343 Interest Receivable - Taxes  
     Credit 1344 Interest Receivable on Special Drawing Rights  
     Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified  
     Credit 1361 Penalties and Fines Receivable - Loans  
     Credit 1363 Penalties and Fines Receivable - Taxes  
     Credit 1370 Administrative Fees Receivable - Not Otherwise Classified  
     Credit 1371 Administrative Fees Receivable - Loans  
     Credit 1373 Administrative Fees Receivable - Taxes

**U.S. Government Standard General Ledger  
Account Transactions**

- C147 To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** To record contra-custodial revenue reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position

Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

- C148 To record the payback of a bridge loan.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1350 Loans Receivable

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

- C149 To record the collection of loans receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** Also post USSGL TC-F124 and/or TC-F125 to close USSGL account 2985. Record USSGL account 7212 when there is a loss on the repayment.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 7212 Losses on Disposition of Borrowings

Credit 1350 Loans Receivable

**U.S. Government Standard General Ledger  
Account Transactions**

C150 To record the receipt of other cash and noncash monetary assets.

**Comment:** See USSGL TC-C108.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1190 Other Cash

Debit 1193 International Monetary Fund Assets - Reserve Position

Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

Debit 1195 Other Monetary Assets

Credit 2990 Other Liabilities Without Related Budgetary Obligations

C151 To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** See USSGL TC-C444 for the establishment of the capitalized loan interest receivable. Also post USSGL TC-F124 to close USSGL account 2985.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

C153 To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** Also post USSGL TC-F124 and/or TC-F125 to close USSGL account 2985. Record USSGL account 7212 when there is a loss on the repayment.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 7212 Losses on Disposition of Borrowings

Credit 1380 Loans Receivable - Troubled Assets Relief Program

**U.S. Government Standard General Ledger  
Account Transactions**

- C154 To record the collections of unaccrued interest on loans from non-Federal sources.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 4263 Actual Collections of Loan Interest  
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5310 Interest Revenue - Other  
Credit 5311 Interest Revenue - Investments  
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

- C155 To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.

**Comment:** See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5775 Nonbudgetary Financing Sources Transferred In

- C156 To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.  
**Comment:** See USSGL TC-C108 for the collection of interest income that was not previously accrued in a nonfiduciary deposit fund.  
**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1342 Interest Receivable - Investments

**U.S. Government Standard General Ledger  
Account Transactions**

C157 To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

Debit 1205 Foreign Currency Denominated Equivalent Assets

Credit 1384 Interest Receivable - Foreign Currency Denominated Assets

C158 To record cash donations collected in an expenditure account, as allowed by law.

**Comment:** See USSGL TC-C402 for cash donations. See TC-C192 for foreign currency donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5600 Donated Revenue - Financial Resources

C161 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

**Comment:** Use only for pre-Credit Reform.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1551 Foreclosed Property

Debit 7210 Losses on Disposition of Assets - Other

Credit 1340 Interest Receivable - Not Otherwise Classified

Credit 1341 Interest Receivable - Loans

Credit 1350 Loans Receivable

Credit 7110 Gains on Disposition of Assets - Other



**U.S. Government Standard General Ledger  
Account Transactions**

- C162 To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.  
**Comment:** This transaction does not include bad debt.  
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1551 Foreclosed Property  
    Credit 1340 Interest Receivable - Not Otherwise Classified  
    Credit 1341 Interest Receivable - Loans  
    Credit 1350 Loans Receivable

- C163 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.  
**Comment:** Use only for post-Credit Reform.  
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1399 Allowance for Subsidy  
Debit 1551 Foreclosed Property  
    Credit 1010 Fund Balance With Treasury  
    Credit 1340 Interest Receivable - Not Otherwise Classified  
    Credit 1341 Interest Receivable - Loans  
    Credit 1350 Loans Receivable  
    Credit 1399 Allowance for Subsidy

**U.S. Government Standard General Ledger  
Account Transactions**

C164 To record non-cash assets donated by the public.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
Debit 1525 Inventory - Raw Materials  
Debit 1527 Inventory - Finished Goods  
Debit 1572 Stockpile Materials Held for Sale  
Debit 1591 Other Related Property  
Debit 1711 Land and Land Rights  
Debit 1730 Buildings, Improvements, and Renovations  
Debit 1740 Other Structures and Facilities  
Debit 1750 Equipment  
Debit 1820 Leasehold Improvements  
Debit 1830 Internal-Use Software  
Debit 1840 Other Natural Resources  
Debit 1890 Other General Property, Plant, and Equipment  
Credit 5610 Donated Revenue - Nonfinancial Resources

C166 To record a monetary instrument, including undeposited seized cash.

**Comment:** When seized cash is deposited, see USSGL TC-D586.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1531 Seized Monetary Instruments  
Credit 2990 Other Liabilities Without Related Budgetary Obligations

C170 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.

**Comment:** Agencies must use all the USSGL accounts indicated in transaction. Each debit and credit must be in the same amount.

**Reference:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1532 Seized Cash Deposited  
Debit 2990 Other Liabilities Without Related Budgetary Obligations  
Credit 1531 Seized Monetary Instruments  
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

**U.S. Government Standard General Ledger  
Account Transactions**

- C172 To record a revenue for forfeited cash deposited to the forfeiture fund.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents

- C174 To record undeposited cash that was forfeited.  
**Comment:** Reverse USSGL TC-C166.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1110 Undeposited Collections  
Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents

- C176 To record cash deposited after forfeiture.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1110 Undeposited Collections

**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**

C185 To record collection of FECA receivables by the Department of Labor.

**Comment:** None

**Reference:** None

**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 1320 Funded Employment Benefit Contributions Receivable

C186 To record the collection of receivables in the performing agency for reimbursable services.

**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**

Debit 4252 Reimbursements and Other Income Earned - Collected

Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

C188 To record the collection of revenue into unavailable special fund receipt accounts.

**Comment:** See USSGL TCs-A183 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.

**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties and Fines Revenue

Credit 5325 Administrative Fees Revenue

Credit 5900 Other Revenue

**U.S. Government Standard General Ledger  
Account Transactions**

- C190 To record in a trust fund payments received from a Federal fund relating to exchange transactions.  
**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A510 for nonexchange expenditure transfers-in.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5200 Revenue From Services Provided  
Credit 5400 Funded Benefit Program Revenue

- C192 To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).  
**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.  
**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1200 Foreign Currency  
Credit 5600 Donated Revenue - Financial Resources

- C194 To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.  
**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.  
**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1200 Foreign Currency  
Debit 7290 Other Losses  
Credit 1310 Accounts Receivable

**U.S. Government Standard General Ledger  
Account Transactions**

C196 To record a capital transfer received in a General Fund Receipt Account.

**Comment:** When a receivable was previously established, credit USSGL account 1925 and also post USSGL TC-D585. When no receivable was previously established, credit USSGL account 5756 and also post TC-C147. See USSGL TC-E516 for previously recorded receivables.

**Reference:** USSGL implementation guidance; Capital Transfers.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1925 Capital Transfers Receivable

Credit 5756 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

C200 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act

Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

C202 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.

**Comment:** At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E121 for the amortization transaction.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act

Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

**U.S. Government Standard General Ledger  
Account Transactions**

C204 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.

**Comment:** At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E121 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** None

**Budgetary Entry**

Debit 4273 Interest Collected From Treasury

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt  
Securities

Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act

Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act



**U.S. Government Standard General Ledger  
Account Transactions**

**C400 - C599 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue**

- C402 To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.  
**Comment:** Also post USSGL TC-C404. For amounts deposited into a General Fund receipt account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.  
**Reference:** USSGL implementation guidance; Miscellaneous Receipts; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable  
 Debit 1325 Taxes Receivable  
 Debit 1340 Interest Receivable - Not Otherwise Classified  
 Debit 1341 Interest Receivable - Loans  
 Debit 1342 Interest Receivable - Investments  
 Debit 1343 Interest Receivable - Taxes  
 Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified  
 Debit 1361 Penalties and Fines Receivable - Loans  
 Debit 1363 Penalties and Fines Receivable - Taxes  
 Debit 1370 Administrative Fees Receivable - Not Otherwise Classified  
 Debit 1371 Administrative Fees Receivable - Loans  
 Debit 1373 Administrative Fees Receivable - Taxes  
 Credit 5310 Interest Revenue - Other  
 Credit 5311 Interest Revenue - Investments  
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
 Credit 5320 Penalties and Fines Revenue  
 Credit 5325 Administrative Fees Revenue  
 Credit 5600 Donated Revenue - Financial Resources  
 Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified  
 Credit 5821 Tax Revenue Accrual Adjustment - Individual  
 Credit 5822 Tax Revenue Accrual Adjustment - Corporate  
 Credit 5823 Tax Revenue Accrual Adjustment - Unemployment  
 Credit 5824 Tax Revenue Accrual Adjustment - Excise  
 Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift  
 Credit 5826 Tax Revenue Accrual Adjustment - Customs  
 Credit 5900 Other Revenue

**U.S. Government Standard General Ledger  
Account Transactions**

C403 To record a receivable for Old IMF Quota Payments.

**Comment:** For the Department of Treasury use only. Also post C405

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 5750 Expenditure Financing Sources - Transfers-In

C404 To record contra-revenue in the amount of revenue accrued and establish a custodial liability.

**Comment:** Also post USSGL TC-C402.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5991 Accrued Collections for Others - Statement of Custodial Activity

Credit 2980 Custodial Liability

C405 To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** To record accrued contra revenue that is reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C404. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C406 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.

**Comment:** Applicable to guaranteed loans

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

C408 To record in the financing fund the disbursement of loans.

**Comment:** Also post USSGL TC-B134 if funded by a direct appropriation.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1350 Loans Receivable

Debit 1380 Loans Receivable - Troubled Assets Relief Program

Credit 1010 Fund Balance With Treasury

C409 To record the reclassification of interest capitalized on a loan.

**Reference:** Direct Loan Credit Reform Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1350 Loans Receivable

Credit 1341 Interest Receivable - Loans

C412 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4285 Receivable From the Liquidating Fund

Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 1399 Allowance for Subsidy

**U.S. Government Standard General Ledger  
Account Transactions**

C414 To record refund receivables, a downward adjustment to prior-year paid delivered orders, from nonFederal sources for assets or expenses that do not create budgetary resources until collected.

**Comment:** USSGL TC-C136 records the collection. USSGL account 6790 includes, but is not limited to, vendor overpayments and benefit overpayments. This transaction is also applicable to credit card rebates.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6500 Cost of Goods Sold

Credit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger  
Account Transactions**

C415 To record a receivable for new IMF Quota Payments under Credit Reform.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4287 Other Federal Receivables

Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 5750 Expenditure Financing Sources - Transfers-In

C416 To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 4283 Interest Receivable From Treasury

Debit 4287 Other Federal Receivables

Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1320 Funded Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable - Not Otherwise Classified

Debit 1341 Interest Receivable - Loans

Debit 1342 Interest Receivable - Investments

Debit 1343 Interest Receivable - Taxes

Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified

Debit 1361 Penalties and Fines Receivable - Loans

Debit 1363 Penalties and Fines Receivable - Taxes

Debit 1370 Administrative Fees Receivable - Not Otherwise Classified

Debit 1371 Administrative Fees Receivable - Loans

Debit 1373 Administrative Fees Receivable - Taxes

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties and Fines Revenue

Credit 5325 Administrative Fees Revenue

Credit 5400 Funded Benefit Program Revenue

Credit 5900 Other Revenue

**U.S. Government Standard General Ledger  
Account Transactions**

C417 To record interest receivable on securities held by a nonfiduciary deposit fund.

**Comment:** A nonfiduciary deposit fund should not have net position. Also, use this entry to record the accrual of inflation earned on Treasury Inflation Protected Securities (TIPS). Reverse this entry to record the accrual of deflation.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1342 Interest Receivable - Investments

Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

C418 To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Also, use this entry to record the accrual of inflation earned on Treasury Inflation Protected Securities (TIPS). Reverse this entry to record the accrual of deflation. See USSGL TC-C417 for interest receivable on securities held by a nonfiduciary deposit fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1342 Interest Receivable - Investments

Credit 5311 Interest Revenue - Investments

C419 To record accrual of interest receivable on non-federal securities with a bond premium.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4630 Funds Not Available for Commitment/Obligation

Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1342 Interest Receivable - Investments

Credit 1672 Premium on Foreign Investments

Credit 5311 Interest Revenue - Investments

**U.S. Government Standard General Ledger  
Account Transactions**

C420 To record accrued revenue or other financing sources without budgetary impact.

**Comment:** Receivables from non-Federal sources are not budgetary resources until collected. This transaction should be used if you have a receivable recorded from a transaction with nonfiduciary deposit funds. For Federal and non-Federal receivables reported in a General Fund receipt account, also post USSGL TC-C405. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** OMB Circular No. A-11, the Budget totals exclude amounts from deposit fund transactions because the funds are not owned by the Government. Therefore, the budget records transactions between deposit funds and budgetary accounts as transactions with public. Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1320 Funded Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable - Not Otherwise Classified

Debit 1341 Interest Receivable - Loans

Debit 1342 Interest Receivable - Investments

Debit 1343 Interest Receivable - Taxes

Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified

Debit 1361 Penalties and Fines Receivable - Loans

Debit 1363 Penalties and Fines Receivable - Taxes

Debit 1370 Administrative Fees Receivable - Not Otherwise Classified

Debit 1371 Administrative Fees Receivable - Loans

Debit 1373 Administrative Fees Receivable - Taxes

Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

Debit 1384 Interest Receivable - Foreign Currency Denominated Assets

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties and Fines Revenue

Credit 5325 Administrative Fees Revenue

Credit 5400 Funded Benefit Program Revenue

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5775 Nonbudgetary Financing Sources Transferred In

Credit 5900 Other Revenue

**U.S. Government Standard General Ledger  
Account Transactions**

- C421 To accrue unfunded FECA revenue from Federal source by the Department of Labor  
**Reference:** USSGL implementation guidance; Federal Employees' Compensation Act (Workers' Compensation)

**Budgetary Entry**

None

**Proprietary Entry****Debit 1321 Unfunded FECA Benefit Contributions Receivable**

Credit 5405 Unfunded FECA Benefit Revenue

- C422 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.

**Comment:** These are not budgetary resources until collected.**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1320 Funded Employment Benefit Contributions Receivable

Debit 1325 Taxes Receivable

Debit 1340 Interest Receivable - Not Otherwise Classified

Debit 1341 Interest Receivable - Loans

Debit 1342 Interest Receivable - Investments

Debit 1343 Interest Receivable - Taxes

Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified

Debit 1361 Penalties and Fines Receivable - Loans

Debit 1363 Penalties and Fines Receivable - Taxes

Debit 1370 Administrative Fees Receivable - Not Otherwise Classified

Debit 1371 Administrative Fees Receivable - Loans

Debit 1373 Administrative Fees Receivable - Taxes

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties and Fines Revenue

Credit 5325 Administrative Fees Revenue

Credit 5400 Funded Benefit Program Revenue

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified

Credit 5821 Tax Revenue Accrual Adjustment - Individual

Credit 5822 Tax Revenue Accrual Adjustment - Corporate

Credit 5823 Tax Revenue Accrual Adjustment - Unemployment

Credit 5824 Tax Revenue Accrual Adjustment - Excise

Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift

Credit 5826 Tax Revenue Accrual Adjustment - Customs

Credit 5900 Other Revenue



**U.S. Government Standard General Ledger  
Account Transactions**

C423 To record accrual of interest receivable on non-federal securities with a bond discount.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

Debit 1342 Interest Receivable - Investments

Debit 1671 Discount on Foreign Investments

Credit 5311 Interest Revenue - Investments

C424 To record establishment of current-period earnings on income received in advance.

**Comment:** See USSGL TC-B602 for collection entry.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2320 Other Deferred Revenue

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5900 Other Revenue

C426 To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.

**Comment:** See USSGL TC-C114 for collection entry.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2320 Other Deferred Revenue

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

**U.S. Government Standard General Ledger  
Account Transactions**

- C428 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1341 Interest Receivable - Loans

Debit 1350 Loans Receivable

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

- C430 To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.

**Comment:** This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way the Department of Defense accounts for repairable items involving trade-ins. Accounts receivable represents the cash amount the vehicle procurer will receive from the customer. Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to a trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4251 Reimbursements and Other Income Earned - Receivable

Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1523 Inventory Held for Repair

Credit 1529 Inventory - Allowance

Credit 5100 Revenue From Goods Sold

Credit 5790 Other Financing Sources

- C431 To record the issuance of a bridge loan.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1350 Loans Receivable

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

**U.S. Government Standard General Ledger  
Account Transactions**

C432 To record loans other than credit reform.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1350 Loans Receivable

Credit 1010 Fund Balance With Treasury

C433 To record loans receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1380 Loans Receivable - Troubled Assets Relief Program

Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program

C434 To record interest receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

C435 To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.  
**Comment:** Also post USSGL TC-C437 for the liability for non-entity assets not reported on the Statement of Custodial Activity.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1340 Interest Receivable - Not Otherwise Classified

Debit 1341 Interest Receivable - Loans

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

**U.S. Government Standard General Ledger  
Account Transactions**

- C436 To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program  
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

- C437 To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** Also post USSGL TC-C435 for the accrual of the interest revenue associated with USSGL account 2985.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7500 Distribution of Income - Dividend  
Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

- C438 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable  
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program  
Credit 1399 Allowance for Subsidy  
Credit 2180 Loan Guarantee Liability  
Credit 5310 Interest Revenue - Other

**U.S. Government Standard General Ledger  
Account Transactions**

C440 To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.

**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 1200 Foreign Currency

C444 To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.

**Comment:** Refer to USSGL TC-C435 for the initial accrual and USSGL TC-C149 for the collection of the accrual.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

Credit 1341 Interest Receivable - Loans

C446 To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1380 Loans Receivable - Troubled Assets Relief Program

Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

**U.S. Government Standard General Ledger  
Account Transactions**

**C600 - C799 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)**

C600 To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

Debit 1209 Uninvested Foreign Currency

Credit 1342 Interest Receivable - Investments

Credit 1670 Foreign Investments

Credit 1672 Premium on Foreign Investments

C601 To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

Debit 1209 Uninvested Foreign Currency

Debit 1671 Discount on Foreign Investments

Credit 1342 Interest Receivable - Investments

Credit 1670 Foreign Investments

**U.S. Government Standard General Ledger  
Account Transactions**

C602 To record the sale of Federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or loss.

**Comment:** Prior to making the entry for the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the premium on the sale. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the collection of interest received on the sale. See USSGL TC-C603 for sale of securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Debit 4273 Interest Collected From Treasury

Credit 4070 Anticipated Collections From Federal Sources

Credit 4120 Anticipated Indefinite Appropriations

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 7211 Losses on Disposition of Investments

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger  
Account Transactions**

- C603 To record the sale of Federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund. The sale may result in a gain or a loss  
**Comment:** See USSGL TC-C156 to record the collection of interest received on the sale. A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 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

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 and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.
- Comment:** Prior to the time of sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the discount on the sale. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. See USSGL TC-C605 for the sale of securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund.
- Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit 4070 Anticipated Collections From Federal Sources  
 Debit 4120 Anticipated Indefinite Appropriations  
 Debit 4394 Receipts Unavailable for Obligation Upon Collection  
 Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts  
     Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 7211 Losses on Disposition of Investments  
     Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger  
Account Transactions**

C605 To record the sale of Federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund. The sale will result in a loss.

**Comment:** See USSGL TC-C156 to record the collection of interest received on the sale. A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger  
Account Transactions**

C606 To record the sale of Federal securities purchased at a discount and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.

**Comment:** Prior to recording the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount plus the premium on the sale. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. USSGL TC-C607 for the sale of securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Debit 4273 Interest Collected From Treasury

Credit 4070 Anticipated Collections From Federal Sources

Credit 4120 Anticipated Indefinite Appropriations

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger  
Account Transactions**

C607 To record the sale of Federal securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund. The sale will result in a gain.

**Comment:** See USSGL TC-C156 to record the collection of interest received on the sale. A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

**U.S. Government Standard General Ledger  
Account Transactions**

C608 To record the sale of Federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

**Comment:** Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount less the discount on the sale. If the discount on the sale is greater than the purchase discount, the budgetary entry will be reversed. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. See USSGL TC-C618 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds. See USSGL TC-C611 for the sale of securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Debit 4273 Interest Collected From Treasury

Credit 4070 Anticipated Collections From Federal Sources

Credit 4120 Anticipated Indefinite Appropriations

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 7211 Losses on Disposition of Investments

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger  
Account Transactions**

C609 To record amounts owed to a Federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 7210 Losses on Disposition of Assets - Other

Credit 1650 Preferred Stock in Federal Government Sponsored Enterprise

Credit 1651 Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise

Credit 1652 Common Stock Warrants in Federal Government Sponsored Enterprise

Credit 1653 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise

Credit 2112 Accounts Payable for Federal Government Sponsored Enterprise

C610 To record the sale or disposition of personal property collected for replacement property.

**Comment:** Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years. See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Web site. Also review CFR 41, chapter 101 and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1310 Accounts Receivable

Debit 1759 Accumulated Depreciation on Equipment

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1839 Accumulated Amortization on Internal-Use Software

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 7210 Losses on Disposition of Assets - Other

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1890 Other General Property, Plant, and Equipment

Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger  
Account Transactions**

- C611 To record the sale of Federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund. The sale may result in a gain or loss.  
**Comment:** Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund. See USSGL TC-C156 to record the collection of interest received on the sale. USSGL account 2400 would be a credit if the sale results in a gain. A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections  
     Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
     Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
     Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

- C612 To record the loss (or gain) from sale of foreclosed property without recourse.  
**Comment:** Applicable to guaranteed loans. Credit USSGL account 1399 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4265 Actual Collections From Sale of Foreclosed Property  
     Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1399 Allowance for Subsidy  
     Credit 1551 Foreclosed Property

**U.S. Government Standard General Ledger  
Account Transactions**

- C613 To record general property, plant and equipment permanently removed but not yet disposed.  
**Reference:** Implementation Guidance: Accounting for the Disposal of General Property, Plant and Equipment - FASAB FFATR No. 14.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1759 Accumulated Depreciation on Equipment  
 Debit 1995 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed  
 Debit 7290 Other Losses  
     Credit 1750 Equipment  
     Credit 7190 Other Gains

- C614 To record the gain on property sold with recourse.  
**Comment:** Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**

Debit 4265 Actual Collections From Sale of Foreclosed Property  
     Credit 4060 Anticipated Collections From Non-Federal Sources  
     Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 1341 Interest Receivable - Loans  
     Credit 1350 Loans Receivable  
     Credit 1551 Foreclosed Property  
     Credit 2110 Accounts Payable

- C615 To record the disposition of general property, plant and equipment that was permanently removed.  
**Reference:** Implementation Guidance: Accounting for the Disposal of General Property, Plant and Equipment - FASAB FFATR No. 14.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 7210 Losses on Disposition of Assets - Other  
     Credit 1995 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed  
     Credit 7110 Gains on Disposition of Assets - Other



**U.S. Government Standard General Ledger  
Account Transactions**

- C616 To record the loss on loan receivable from the borrower on a sale with recourse.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4265 Actual Collections From Sale of Foreclosed Property  
 Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1350 Loans Receivable  
 Credit 1551 Foreclosed Property

- C618 To record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.  
**Comment:** The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-C611 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt to a nonfiduciary deposit fund.

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts  
 Debit 4273 Interest Collected From Treasury  
     Credit 4070 Anticipated Collections From Federal Sources  
     Credit 4120 Anticipated Indefinite Appropriations  
     Credit 4394 Receipts Unavailable for Obligation Upon Collection  
     Credit 4450 Unapportioned Authority  
     Credit 4510 Apportionments  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Debit 7211 Losses on Disposition of Investments  
     Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
     Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
     Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger  
Account Transactions**

- C622 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.  
**Comment:** The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts  
Credit 4394 Receipts Unavailable for Obligation Upon Collection  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
Debit 7211 Losses on Disposition of Investments  
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
Credit 1690 Other Investments  
Credit 7111 Gains on Disposition of Investments

- C624 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.  
**Comment:** The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts  
Credit 4394 Receipts Unavailable for Obligation Upon Collection  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
Debit 7211 Losses on Disposition of Investments  
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities  
Credit 1690 Other Investments  
Credit 5311 Interest Revenue - Investments  
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger  
Account Transactions**

- C626 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.  
**Reference:** USSGL implementation guidance; Disposition of Personal Property

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
Credit 4060 Anticipated Collections From Non-Federal Sources  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 7210 Losses on Disposition of Assets - Other  
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable  
Credit 7110 Gains on Disposition of Assets - Other

- C628 To record cash collected from a loss or a gain from the sale of foreclosed property.  
**Comment:** Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.  
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**

Debit 4265 Actual Collections From Sale of Foreclosed Property  
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 7210 Losses on Disposition of Assets - Other  
Credit 1551 Foreclosed Property  
Credit 7110 Gains on Disposition of Assets - Other

- C630 To record the sale of stockpile materials.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 6500 Cost of Goods Sold  
Credit 1572 Stockpile Materials Held for Sale  
Credit 5900 Other Revenue

**U.S. Government Standard General Ledger  
Account Transactions**

C632 To record stockpile materials sold at a gain.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1572 Stockpile Materials Held for Sale  
Credit 7110 Gains on Disposition of Assets - Other

C634 To record stockpile materials sold at a loss.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 7210 Losses on Disposition of Assets - Other  
Credit 1572 Stockpile Materials Held for Sale

C636 To record the collection of sale proceeds from forfeited personal property sold.

**Comment:** Reverse USSGL TC-B432.

**Reference:** For special fund transaction, see USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection. For seized assets, see USSGL implementation guidance; Accounting for Inventory and Related Property

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5650 Forfeiture Revenue - Forfeitures of Property

**U.S. Government Standard General Ledger  
Account Transactions**

C638 To record the sale of forfeited property.

**Comment:** Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Seized Assets

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1541 Forfeited Property Held for Sale

C640 To record the proceeds from commodities sold.

**Comment:** For cost of goods sold, see USSGL TC-E408. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5100 Revenue From Goods Sold

C642 To record a loss on the sale of commodities.

**Comment:** For cost of goods sold, if there is no loss involved, see USSGL TC-E408.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1569 Commodities - Allowance

Debit 6500 Cost of Goods Sold

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

**U.S. Government Standard General Ledger  
Account Transactions**

C644 To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.

**Comment:** For cost of goods sold, see USSGL TC-E408.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable  
Debit 1519 Operating Materials and Supplies - Allowance  
Debit 1529 Inventory - Allowance  
Debit 1549 Forfeited Property - Allowance  
Debit 1569 Commodities - Allowance  
Debit 1599 Other Related Property - Allowance  
Debit 1719 Accumulated Depreciation on Improvements to Land  
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease  
Debit 1829 Accumulated Amortization on Leasehold Improvements  
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
Debit 7210 Losses on Disposition of Assets - Other  
    Credit 1511 Operating Materials and Supplies Held for Use  
    Credit 1521 Inventory Purchased for Resale  
    Credit 1525 Inventory - Raw Materials  
    Credit 1526 Inventory - Work-in-Process  
    Credit 1527 Inventory - Finished Goods  
    Credit 1541 Forfeited Property Held for Sale  
    Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
    Credit 1591 Other Related Property  
    Credit 1711 Land and Land Rights  
    Credit 1712 Improvements to Land  
    Credit 1720 Construction-in-Progress  
    Credit 1730 Buildings, Improvements, and Renovations  
    Credit 1740 Other Structures and Facilities  
    Credit 1810 Assets Under Capital Lease  
    Credit 1820 Leasehold Improvements  
    Credit 1890 Other General Property, Plant, and Equipment  
    Credit 5100 Revenue From Goods Sold  
    Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger  
Account Transactions**

- C646 To record the sale or disposition of assets other than personal properties and investments.  
**Comment:** If a receivable had been previously established, see USSGL TC-C647.

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
Debit 4277 Other Actual Collections - Federal  
    Credit 4060 Anticipated Collections From Non-Federal Sources  
    Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 1519 Operating Materials and Supplies - Allowance  
Debit 1529 Inventory - Allowance  
Debit 1549 Forfeited Property - Allowance  
Debit 1569 Commodities - Allowance  
Debit 1599 Other Related Property - Allowance  
Debit 1719 Accumulated Depreciation on Improvements to Land  
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
Debit 6500 Cost of Goods Sold  
Debit 7210 Losses on Disposition of Assets - Other  
    Credit 1511 Operating Materials and Supplies Held for Use  
    Credit 1521 Inventory Purchased for Resale  
    Credit 1525 Inventory - Raw Materials  
    Credit 1526 Inventory - Work-in-Process  
    Credit 1527 Inventory - Finished Goods  
    Credit 1541 Forfeited Property Held for Sale  
    Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
    Credit 1591 Other Related Property  
    Credit 1711 Land and Land Rights  
    Credit 1712 Improvements to Land  
    Credit 1720 Construction-in-Progress  
    Credit 1730 Buildings, Improvements, and Renovations  
    Credit 1740 Other Structures and Facilities  
    Credit 5100 Revenue From Goods Sold  
    Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger  
Account Transactions**

C647 To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments.

**Comment:** See USSGL TC-C648 for the establishment of the receivable.

**Budgetary Entry**

Debit 4277 Other Actual Collections - Federal  
Credit 4287 Other Federal Receivables

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1310 Accounts Receivable



**U.S. Government Standard General Ledger  
Account Transactions**

C648 To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.

**Comment:** For the liquidation of the receivable, see USSGL TC-C647.

**Budgetary Entry**

Debit 4287 Other Federal Receivables

Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1519 Operating Materials and Supplies - Allowance

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 6500 Cost of Goods Sold

Debit 7210 Losses on Disposition of Assets - Other

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1541 Forfeited Property Held for Sale

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1890 Other General Property, Plant, and Equipment

Credit 5100 Revenue From Goods Sold

Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger  
Account Transactions**

- C650 To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

**Budgetary Entry**

Debit 4287 Other Federal Receivables  
Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**

Debit 1310 Accounts Receivable  
Credit 5100 Revenue From Goods Sold  
Credit 5200 Revenue From Services Provided

- C702 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain.  
**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 4273 Interest Collected From Treasury  
Credit 4450 Unapportioned Authority  
Credit 4510 Apportionments  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act  
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act  
Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act  
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger  
Account Transactions**

C704 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss.

**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt  
Securities

Debit 7211 Losses on Disposition of Investments

Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act

Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

C706 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain.

**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 4273 Interest Collected From Treasury

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt  
Securities

Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act

Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger  
Account Transactions**

C708 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss.

**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act  
Debit 7211 Losses on Disposition of Investments  
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act  
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

C750 To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts  
Credit 4394 Receipts Unavailable for Obligation Upon Collection  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger  
Account Transactions**

- C751 To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).  
**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

- C752 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).  
**Comment:** If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts  
Credit 4394 Receipts Unavailable for Obligation Upon Collection  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger  
Account Transactions**

C753 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 4252 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL account 4252 equal to the gain and also a budgetary entry in USSGL account 4972 equal to the par value. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4252 Reimbursements and Other Income Earned - Collected

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 7111 Gains on Disposition of Investments

C754 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, do not record a budgetary entry. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public

Debit 7211 Losses on Disposition of Investments

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger  
Account Transactions**

C755 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, do not record the budgetary entry. If the proceeds are not immediately reinvested record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public

Debit 7211 Losses on Disposition of Investments

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C780 To record the Bureau of the Public Debt's redemption of debt and related budgetary offset.

**Budgetary Entry**

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4370 Offset to Appropriation Realized for Redemption of Treasury Securities

**Proprietary Entry**

Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

Credit 1010 Fund Balance With Treasury

C784 To record the monthly redemption, investment and interest with the Bureau of the Public Debt.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4273 Interest Collected From Treasury

Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 5311 Interest Revenue - Investments

**U.S. Government Standard General Ledger  
Account Transactions**

**D100 - D299 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Upward and Downward Adjustments**

D102 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.  
**Comment:** Prior-year adjustments are used only in year 2 and later. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, D312.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  
 Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 2110 Accounts Payable  
 Debit 2130 Contract Holdbacks  
 Debit 2140 Accrued Interest Payable - Not Otherwise Classified  
 Debit 2141 Accrued Interest Payable - Debt  
 Debit 2160 Entitlement Benefits Due and Payable  
 Debit 2190 Other Liabilities With Related Budgetary Obligations  
 Debit 2191 Employee Health Care Liability Incurred but Not Reported  
 Debit 2210 Accrued Funded Payroll and Leave  
 Debit 2211 Withholdings Payable  
 Debit 2213 Employer Contributions and Payroll Taxes Payable  
 Debit 2215 Other Post Employment Benefits Due and Payable  
 Debit 2216 Pension Benefits Due and Payable to Beneficiaries  
 Debit 2217 Benefit Premiums Payable to Carriers  
 Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries  
 Credit 1511 Operating Materials and Supplies Held for Use  
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Credit 1521 Inventory Purchased for Resale  
 Credit 1522 Inventory Held in Reserve for Future Sale  
 Credit 1525 Inventory - Raw Materials  
 Credit 1526 Inventory - Work-in-Process  
 Credit 1527 Inventory - Finished Goods  
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Credit 1571 Stockpile Materials Held in Reserve  
 Credit 1572 Stockpile Materials Held for Sale  
 Credit 1591 Other Related Property  
 Credit 1711 Land and Land Rights  
 Credit 1712 Improvements to Land  
 Credit 1720 Construction-in-Progress  
 Credit 1730 Buildings, Improvements, and Renovations  
 Credit 1740 Other Structures and Facilities  
 Credit 1750 Equipment  
 Credit 1820 Leasehold Improvements



**U.S. Government Standard General Ledger  
Account Transactions**

Credit 1830 Internal-Use Software  
Credit 1832 Internal-Use Software in Development  
Credit 1840 Other Natural Resources  
Credit 1890 Other General Property, Plant, and Equipment  
Credit 1990 Other Assets  
Credit 6100 Operating Expenses/Program Costs  
Credit 6400 Benefit Expense  
Credit 6500 Cost of Goods Sold  
Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger  
Account Transactions**

D106 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.  
**Comment:** Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority

Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6400 Benefit Expense

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2140 Accrued Interest Payable - Not Otherwise Classified

Credit 2141 Accrued Interest Payable - Debt

Credit 2160 Entitlement Benefits Due and Payable

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2191 Employee Health Care Liability Incurred but Not Reported

Credit 2210 Accrued Funded Payroll and Leave

**U.S. Government Standard General Ledger  
Account Transactions**

Credit 2211 Withholdings Payable  
Credit 2213 Employer Contributions and Payroll Taxes Payable  
Credit 2215 Other Post Employment Benefits Due and Payable  
Credit 2216 Pension Benefits Due and Payable to Beneficiaries  
Credit 2217 Benefit Premiums Payable to Carriers  
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

**U.S. Government Standard General Ledger  
Account Transactions**

D107 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312. When anticipated accounts are not used, debit USSGL account 4450; if funds are exempt from apportionment, debit USSGL account 4620.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6400 Benefit Expense

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2140 Accrued Interest Payable - Not Otherwise Classified

Credit 2141 Accrued Interest Payable - Debt

Credit 2160 Entitlement Benefits Due and Payable

**U.S. Government Standard General Ledger  
Account Transactions**

Credit 2190 Other Liabilities With Related Budgetary Obligations  
Credit 2191 Employee Health Care Liability Incurred but Not Reported  
Credit 2210 Accrued Funded Payroll and Leave  
Credit 2211 Withholdings Payable  
Credit 2213 Employer Contributions and Payroll Taxes Payable  
Credit 2215 Other Post Employment Benefits Due and Payable  
Credit 2216 Pension Benefits Due and Payable to Beneficiaries  
Credit 2217 Benefit Premiums Payable to Carriers  
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

**U.S. Government Standard General Ledger  
Account Transactions**

D108 To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).

**Comment:** Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6400 Benefit Expense

Credit 6900 Nonproduction Costs

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**U.S. Government Standard General Ledger  
Account Transactions**

D110 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 2110 Accounts Payable

Debit 2130 Contract Holdbacks

Debit 2140 Accrued Interest Payable - Not Otherwise Classified

Debit 2141 Accrued Interest Payable - Debt

Debit 2160 Entitlement Benefits Due and Payable

Debit 2190 Other Liabilities With Related Budgetary Obligations

Debit 2191 Employee Health Care Liability Incurred but Not Reported

Debit 2210 Accrued Funded Payroll and Leave

Debit 2211 Withholdings Payable

Debit 2213 Employer Contributions and Payroll Taxes Payable

Debit 2215 Other Post Employment Benefits Due and Payable

Debit 2216 Pension Benefits Due and Payable to Beneficiaries

Debit 2217 Benefit Premiums Payable to Carriers

Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress



**U.S. Government Standard General Ledger  
Account Transactions**

Credit 1730 Buildings, Improvements, and Renovations  
Credit 1740 Other Structures and Facilities  
Credit 1750 Equipment  
Credit 1820 Leasehold Improvements  
Credit 1830 Internal-Use Software  
Credit 1832 Internal-Use Software in Development  
Credit 1840 Other Natural Resources  
Credit 1890 Other General Property, Plant, and Equipment  
Credit 1990 Other Assets  
Credit 6100 Operating Expenses/Program Costs  
Credit 6400 Benefit Expense  
Credit 6900 Nonproduction Costs

D112 To record a reclassification of unfunded liability to funded liability in the financing account.

**Comment:** Also post USSGL TC-D113.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 2190 Other Liabilities With Related Budgetary Obligations

D113 To record the reclassification reestimated subsidy expense from unfunded to funded.

**Comment:** Reclassification should be recorded in the year following the accrual of the downward reestimate.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6800 Future Funded Expenses

Credit 6199 Adjustment to Subsidy Expense

**U.S. Government Standard General Ledger  
Account Transactions**

D114 To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).

**Comment:** Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

D120 To record a downward adjustment to unpaid prior-year undelivered orders.

**Comment:** Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USSGL account 4650 if the authority has expired.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

None

D122 To record an upward adjustment to prepaid/advanced prior-year undelivered orders.

**Comment:** Prior-year adjustments are used only in year 2 and later. The invoice has been paid, but goods and services have not been received. Record USSGL account 4650 if the authority has expired.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

Debit 1410 Advances and Prepayments

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

D126 To record an upward adjustment to prior-year paid delivered orders.

**Comment:** Prior-year adjustments are used only in year 2 and later. A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B134. Record USSGL account 4650 if the authority has expired.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6400 Benefit Expense

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

- D128 To record a downward adjustment to prior-year paid delivered orders with no refund collected.  
**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 6790 Other Expenses Not Requiring Budgetary Resources

- D130 To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.  
**Comment:** The prepaid invoice was for more than the corrected invoice. Goods and services have not been received.  
**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger  
Account Transactions**

D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

**Comment:** The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450 or credit USSGL account 4620 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6400 Benefit Expense

Debit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger  
Account Transactions**

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

**U.S. Government Standard General Ledger  
Account Transactions**

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

**U.S. Government Standard General Ledger  
Account Transactions**

- D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

**Comment:** Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

**Budgetary Entry**

Debit 4225 Expenditure Transfers from Trust Funds - Receivable

Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

**Proprietary Entry**

Debit 1335 Expenditure Transfers Receivable

Credit 5750 Expenditure Financing Sources - Transfers-In

- D145 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.

**Comment:** Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.

**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**

Debit 4350 Canceled Authority

Credit 4208 Adjustment to Total Resources - Disposition of Canceled Payables

**Proprietary Entry**

Debit 2960 Accounts Payable From Canceled Appropriations

Credit 6800 Future Funded Expenses

- D146 To record an accrual of downward reestimate for loan subsidies in the program fund.

**Comment:** See USSGL TC-D147. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy

Credit 6800 Future Funded Expenses



**U.S. Government Standard General Ledger  
Account Transactions**

D147 To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.

**Comment:** Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2180 Loan Guarantee Liability

Credit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy

D148 To accrue the transfer-out of a downward reestimate to a General Fund receipt account.

**Comment:** The actual transfer of cash should be made the year following the accrual. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5776 Nonbudgetary Financing Sources Transferred Out

Credit 2990 Other Liabilities Without Related Budgetary Obligations

**U.S. Government Standard General Ledger  
Account Transactions**

**D300 - D399 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Prior-Period Adjustments**

- D302 To record appropriations used for a prior period that was a result of a change in accounting principle.  
**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.  
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles  
Credit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

- D304 To record appropriations used for a prior period that was a result of a correction of an error.  
**Comment:** Special and trust funds receiving direct appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.  
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 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

**U.S. Government Standard General Ledger  
Account Transactions**

D306 To record a prior-period adjustment that reduces the value of a prior-year asset.

**Comment:** If the downward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceeding the prior year, debit USSGL account 7405. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries and the appropriation has expired. USSGL TC-D104 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year paid delivered orders-obligations, refunds collected, and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders-obligations, refunds collected, and the appropriation has not expired. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1319 Allowance for Loss on Accounts Receivable  
 Debit 1329 Allowance for Loss on Taxes Receivable  
 Debit 1345 Allowance for Loss on Interest Receivable - Loans  
 Debit 1346 Allowance for Loss on Interest Receivable - Investments  
 Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified  
 Debit 1348 Allowance for Loss on Interest Receivable - Taxes  
 Debit 1359 Allowance for Loss on Loans Receivable  
 Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans  
 Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified  
 Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes  
 Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans  
 Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified  
 Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes  
 Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program  
 Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program  
 Debit 1399 Allowance for Subsidy  
 Debit 1519 Operating Materials and Supplies - Allowance  
 Debit 1529 Inventory - Allowance  
 Debit 1549 Forfeited Property - Allowance  
 Debit 1559 Foreclosed Property - Allowance  
 Debit 1569 Commodities - Allowance  
 Debit 1599 Other Related Property - Allowance  
 Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Debit 1719 Accumulated Depreciation on Improvements to Land  
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities

**U.S. Government Standard General Ledger  
Account Transactions**

Debit 1759 Accumulated Depreciation on Equipment  
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease  
Debit 1829 Accumulated Amortization on Leasehold Improvements  
Debit 1839 Accumulated Amortization on Internal-Use Software  
Debit 1849 Allowance for Depletion  
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors  
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year  
Credit 1010 Fund Balance With Treasury  
Credit 1110 Undeposited Collections  
Credit 1120 Imprest Funds  
Credit 1130 Funds Held by the Public  
Credit 1190 Other Cash  
Credit 1193 International Monetary Fund Assets - Reserve Position  
Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights  
Credit 1195 Other Monetary Assets  
Credit 1200 Foreign Currency  
Credit 1310 Accounts Receivable  
Credit 1320 Funded Employment Benefit Contributions Receivable  
Credit 1325 Taxes Receivable  
Credit 1330 Receivable for Transfers of Currently Invested Balances  
Credit 1335 Expenditure Transfers Receivable  
Credit 1340 Interest Receivable - Not Otherwise Classified  
Credit 1341 Interest Receivable - Loans  
Credit 1342 Interest Receivable - Investments  
Credit 1343 Interest Receivable - Taxes  
Credit 1350 Loans Receivable  
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified  
Credit 1361 Penalties and Fines Receivable - Loans  
Credit 1363 Penalties and Fines Receivable - Taxes  
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified  
Credit 1371 Administrative Fees Receivable - Loans  
Credit 1373 Administrative Fees Receivable - Taxes  
Credit 1380 Loans Receivable - Troubled Assets Relief Program  
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program  
Credit 1410 Advances and Prepayments  
Credit 1511 Operating Materials and Supplies Held for Use  
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  
Credit 1514 Operating Materials and Supplies Held for Repair  
Credit 1521 Inventory Purchased for Resale  
Credit 1522 Inventory Held in Reserve for Future Sale  
Credit 1523 Inventory Held for Repair  
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable  
Credit 1525 Inventory - Raw Materials  
Credit 1526 Inventory - Work-in-Process  
Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger  
Account Transactions**

Credit 1531 Seized Monetary Instruments  
Credit 1532 Seized Cash Deposited  
Credit 1541 Forfeited Property Held for Sale  
Credit 1542 Forfeited Property Held for Donation or Use  
Credit 1551 Foreclosed Property  
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Credit 1571 Stockpile Materials Held in Reserve  
Credit 1572 Stockpile Materials Held for Sale  
Credit 1591 Other Related Property  
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Credit 1618 Market Adjustment - Investments  
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities  
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
Credit 1690 Other Investments  
Credit 1711 Land and Land Rights  
Credit 1712 Improvements to Land  
Credit 1720 Construction-in-Progress  
Credit 1730 Buildings, Improvements, and Renovations  
Credit 1740 Other Structures and Facilities  
Credit 1750 Equipment  
Credit 1810 Assets Under Capital Lease  
Credit 1820 Leasehold Improvements  
Credit 1830 Internal-Use Software  
Credit 1832 Internal-Use Software in Development  
Credit 1840 Other Natural Resources  
Credit 1890 Other General Property, Plant, and Equipment  
Credit 1923 Contingent Receivable for Capital Transfers  
Credit 1925 Capital Transfers Receivable  
Credit 1990 Other Assets

**U.S. Government Standard General Ledger  
Account Transactions**

D308 To record a prior-period adjustment that reduces the value of a liability.

**Comment:** If the downward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. 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

**U.S. Government Standard General Ledger  
Account Transactions**

Debit 2533 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority  
Debit 2540 Participation Certificates  
Debit 2590 Other Debt  
Debit 2610 Actuarial Pension Liability  
Debit 2620 Actuarial Health Insurance Liability  
Debit 2630 Actuarial Life Insurance Liability  
Debit 2650 Actuarial FECA Liability  
Debit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs  
Debit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs  
Debit 2690 Other Actuarial Liabilities  
Debit 2910 Prior Liens Outstanding on Acquired Collateral  
Debit 2920 Contingent Liabilities  
Debit 2940 Capital Lease Liability  
Debit 2960 Accounts Payable From Canceled Appropriations  
Debit 2970 Liability for Capital Transfers  
Debit 2980 Custodial Liability  
Debit 2990 Other Liabilities Without Related Budgetary Obligations  
Debit 2995 Estimated Cleanup Cost Liability  
Credit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority  
Credit 2533 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority  
Credit 2534 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors  
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

**U.S. Government Standard General Ledger  
Account Transactions**

D310 To record a prior-period adjustment that increases the value of a prior-year asset.

**Comment:** If the upward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. 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

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1110 Undeposited Collections  
 Debit 1120 Imprest Funds  
 Debit 1130 Funds Held by the Public  
 Debit 1190 Other Cash  
 Debit 1193 International Monetary Fund Assets - Reserve Position  
 Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights  
 Debit 1195 Other Monetary Assets  
 Debit 1200 Foreign Currency  
 Debit 1310 Accounts Receivable  
 Debit 1320 Funded Employment Benefit Contributions Receivable  
 Debit 1325 Taxes Receivable  
 Debit 1330 Receivable for Transfers of Currently Invested Balances  
 Debit 1335 Expenditure Transfers Receivable  
 Debit 1340 Interest Receivable - Not Otherwise Classified  
 Debit 1341 Interest Receivable - Loans  
 Debit 1342 Interest Receivable - Investments  
 Debit 1343 Interest Receivable - Taxes  
 Debit 1350 Loans Receivable  
 Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified  
 Debit 1361 Penalties and Fines Receivable - Loans  
 Debit 1363 Penalties and Fines Receivable - Taxes  
 Debit 1370 Administrative Fees Receivable - Not Otherwise Classified  
 Debit 1371 Administrative Fees Receivable - Loans  
 Debit 1373 Administrative Fees Receivable - Taxes  
 Debit 1380 Loans Receivable - Troubled Assets Relief Program  
 Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program  
 Debit 1410 Advances and Prepayments  
 Debit 1511 Operating Materials and Supplies Held for Use  
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable



**U.S. Government Standard General Ledger  
Account Transactions**

Debit 1514 Operating Materials and Supplies Held for Repair  
Debit 1521 Inventory Purchased for Resale  
Debit 1522 Inventory Held in Reserve for Future Sale  
Debit 1523 Inventory Held for Repair  
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable  
Debit 1525 Inventory - Raw Materials  
Debit 1526 Inventory - Work-in-Process  
Debit 1527 Inventory - Finished Goods  
Debit 1531 Seized Monetary Instruments  
Debit 1532 Seized Cash Deposited  
Debit 1541 Forfeited Property Held for Sale  
Debit 1542 Forfeited Property Held for Donation or Use  
Debit 1551 Foreclosed Property  
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Debit 1571 Stockpile Materials Held in Reserve  
Debit 1572 Stockpile Materials Held for Sale  
Debit 1591 Other Related Property  
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Debit 1618 Market Adjustment - Investments  
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities  
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
Debit 1690 Other Investments  
Debit 1711 Land and Land Rights  
Debit 1712 Improvements to Land  
Debit 1720 Construction-in-Progress  
Debit 1730 Buildings, Improvements, and Renovations  
Debit 1740 Other Structures and Facilities  
Debit 1750 Equipment  
Debit 1810 Assets Under Capital Lease  
Debit 1820 Leasehold Improvements  
Debit 1830 Internal-Use Software  
Debit 1832 Internal-Use Software in Development  
Debit 1840 Other Natural Resources  
Debit 1890 Other General Property, Plant, and Equipment  
Debit 1923 Contingent Receivable for Capital Transfers  
Debit 1925 Capital Transfers Receivable  
Debit 1990 Other Assets  
Credit 1319 Allowance for Loss on Accounts Receivable  
Credit 1329 Allowance for Loss on Taxes Receivable  
Credit 1345 Allowance for Loss on Interest Receivable - Loans

**U.S. Government Standard General Ledger  
Account Transactions**

Credit 1346 Allowance for Loss on Interest Receivable - Investments  
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified  
Credit 1348 Allowance for Loss on Interest Receivable - Taxes  
Credit 1359 Allowance for Loss on Loans Receivable  
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans  
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified  
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes  
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans  
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified  
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes  
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program  
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program  
Credit 1399 Allowance for Subsidy  
Credit 1519 Operating Materials and Supplies - Allowance  
Credit 1529 Inventory - Allowance  
Credit 1549 Forfeited Property - Allowance  
Credit 1559 Foreclosed Property - Allowance  
Credit 1569 Commodities - Allowance  
Credit 1599 Other Related Property - Allowance  
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
Credit 1719 Accumulated Depreciation on Improvements to Land  
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
Credit 1749 Accumulated Depreciation on Other Structures and Facilities  
Credit 1759 Accumulated Depreciation on Equipment  
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease  
Credit 1829 Accumulated Amortization on Leasehold Improvements  
Credit 1839 Accumulated Amortization on Internal-Use Software  
Credit 1849 Allowance for Depletion  
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors  
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

**U.S. Government Standard General Ledger  
Account Transactions**

- D312 To record a prior-period adjustment that increases the value of a prior-year liability.  
**Comment:** If the upward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. 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.  
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority  
 Debit 2534 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors  
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
 Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year  
     Credit 2110 Accounts Payable  
     Credit 2112 Accounts Payable for Federal Government Sponsored Enterprise  
     Credit 2120 Disbursements in Transit  
     Credit 2130 Contract Holdbacks  
     Credit 2140 Accrued Interest Payable - Not Otherwise Classified  
     Credit 2141 Accrued Interest Payable - Debt  
     Credit 2150 Payable for Transfers of Currently Invested Balances  
     Credit 2155 Expenditure Transfers Payable  
     Credit 2160 Entitlement Benefits Due and Payable  
     Credit 2170 Subsidy Payable to the Financing Account  
     Credit 2180 Loan Guarantee Liability  
     Credit 2190 Other Liabilities With Related Budgetary Obligations  
     Credit 2191 Employee Health Care Liability Incurred but Not Reported  
     Credit 2210 Accrued Funded Payroll and Leave  
     Credit 2211 Withholdings Payable  
     Credit 2213 Employer Contributions and Payroll Taxes Payable  
     Credit 2215 Other Post Employment Benefits Due and Payable  
     Credit 2216 Pension Benefits Due and Payable to Beneficiaries  
     Credit 2217 Benefit Premiums Payable to Carriers  
     Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries  
     Credit 2220 Unfunded Leave  
     Credit 2225 Unfunded FECA Liability  
     Credit 2290 Other Unfunded Employment Related Liability  
     Credit 2310 Liability for Advances and Prepayments  
     Credit 2320 Other Deferred Revenue

**U.S. Government Standard General Ledger  
Account Transactions**

Credit 2510 Principal Payable to the Bureau of the Public Debt  
Credit 2520 Principal Payable to the Federal Financing Bank  
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority  
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  
Credit 2533 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority  
Credit 2540 Participation Certificates  
Credit 2590 Other Debt  
Credit 2610 Actuarial Pension Liability  
Credit 2620 Actuarial Health Insurance Liability  
Credit 2630 Actuarial Life Insurance Liability  
Credit 2650 Actuarial FECA Liability  
Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs  
Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs  
Credit 2690 Other Actuarial Liabilities  
Credit 2910 Prior Liens Outstanding on Acquired Collateral  
Credit 2940 Capital Lease Liability  
Credit 2960 Accounts Payable From Canceled Appropriations  
Credit 2970 Liability for Capital Transfers  
Credit 2980 Custodial Liability  
Credit 2990 Other Liabilities Without Related Budgetary Obligations  
Credit 2995 Estimated Cleanup Cost Liability

**U.S. Government Standard General Ledger  
Account Transactions**

**D400 - D499 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Writeoffs**

D402 To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not).

**Comment:** For reduction in exchange revenue due to credit losses, see USSGL TC-D404. Reverse this transaction when collected.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." For more information, see paragraph 41 of FASAB SFFAS No. 7.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5109 Contra Revenue for Goods Sold

Debit 5209 Contra Revenue for Services Provided

Debit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Debit 5318 Contra Revenue for Interest Revenue - Investments

Debit 5319 Contra Revenue for Interest Revenue - Other

Debit 5329 Contra Revenue for Administrative Fees

Debit 5409 Contra Revenue for Funded Benefit Program Revenue

Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Debit 5609 Contra Revenue for Donations - Financial Resources

Debit 5619 Contra Donated Revenue - Nonfinancial Resources

Debit 5649 Contra Forfeiture Revenue - Cash and Cash Equivalents

Debit 5659 Contra Forfeiture Revenue - Forfeitures of Property

Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified

Debit 5831 Contra Revenue for Taxes - Individual

Debit 5832 Contra Revenue for Taxes - Corporate

Debit 5833 Contra Revenue for Taxes - Unemployment

Debit 5834 Contra Revenue for Taxes - Excise

Debit 5835 Contra Revenue for Taxes - Estate and Gift

Debit 5836 Contra Revenue for Taxes - Customs

Debit 5909 Contra Revenue for Other Revenue

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

**U.S. Government Standard General Ledger  
Account Transactions**

D404 To record the estimated allowance for bad debts related to non-credit-reform receivables.

**Comment:** This transaction should be used when a realization of revenue is not probable due to credit losses, see paragraph 40, SFFAS 7. For losses other than credit losses, see TC D402.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6720 Bad Debt Expense

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 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

**U.S. Government Standard General Ledger  
Account Transactions**

D408 To record the writeoff of accounts receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1319 Allowance for Loss on Accounts Receivable

Credit 1310 Accounts Receivable

D410 To record the writeoff of taxes receivable.

**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1329 Allowance for Loss on Taxes Receivable

Credit 1325 Taxes Receivable

D412 To record the writeoff of loans receivable for loans made before fiscal 1992.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1359 Allowance for Loss on Loans Receivable

Credit 1350 Loans Receivable

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

**U.S. Government Standard General Ledger  
Account Transactions**

D415 To record the writeoff of interest receivable related to Troubled Asset Relief Program.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

D416 To record the writeoff of interest receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1345 Allowance for Loss on Interest Receivable - Loans

Debit 1346 Allowance for Loss on Interest Receivable - Investments

Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified

Debit 1348 Allowance for Loss on Interest Receivable - Taxes

Credit 1340 Interest Receivable - Not Otherwise Classified

Credit 1341 Interest Receivable - Loans

Credit 1342 Interest Receivable - Investments

Credit 1343 Interest Receivable - Taxes



**U.S. Government Standard General Ledger  
Account Transactions**

D418 To record the writeoff of assets other than investments.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1529 Inventory - Allowance  
Debit 1549 Forfeited Property - Allowance  
Debit 1569 Commodities - Allowance  
Debit 1599 Other Related Property - Allowance  
Debit 1719 Accumulated Depreciation on Improvements to Land  
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
Debit 1759 Accumulated Depreciation on Equipment  
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease  
Debit 1829 Accumulated Amortization on Leasehold Improvements  
Debit 1839 Accumulated Amortization on Internal-Use Software  
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
Debit 7210 Losses on Disposition of Assets - Other  
    Credit 1511 Operating Materials and Supplies Held for Use  
    Credit 1521 Inventory Purchased for Resale  
    Credit 1525 Inventory - Raw Materials  
    Credit 1526 Inventory - Work-in-Process  
    Credit 1527 Inventory - Finished Goods  
    Credit 1541 Forfeited Property Held for Sale  
    Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
    Credit 1591 Other Related Property  
    Credit 1711 Land and Land Rights  
    Credit 1712 Improvements to Land  
    Credit 1720 Construction-in-Progress  
    Credit 1730 Buildings, Improvements, and Renovations  
    Credit 1740 Other Structures and Facilities  
    Credit 1750 Equipment  
    Credit 1810 Assets Under Capital Lease  
    Credit 1820 Leasehold Improvements  
    Credit 1830 Internal-Use Software  
    Credit 1832 Internal-Use Software in Development  
    Credit 1890 Other General Property, Plant, and Equipment

**U.S. Government Standard General Ledger  
Account Transactions**

D420 To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund receipt account.

**Comment:** Reverse USSGL TC-C405 to adjust USSGL account 2985, "Liability for Non-entity Assets Not Reported on the Statement of Custodial Activity. This activity will not be reported on the Statement of Custodial Activity or the custodial footnote.

**Reference:** FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting," Paragraph No. 40.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6720 Bad Debt Expense

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1345 Allowance for Loss on Interest Receivable - Loans

Credit 1346 Allowance for Loss on Interest Receivable - Investments

Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified

Credit 1348 Allowance for Loss on Interest Receivable - Taxes

Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans

Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified

Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes

Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans

Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified

Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes

D422 To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund receipt account.

**Comment:** This activity is reported on the Statement of Custodial Activity or on the custodial footnotes.

**Reference:** For more information on exchange revenue with virtually no costs, see paragraphs 45, 140, and 146, SFFAS No. 7.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2980 Custodial Liability

Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

**U.S. Government Standard General Ledger  
Account Transactions**

- D424 To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote.  
**Comment:** Also post USSGL TC-D422. See USSGL TC-D420 for other than revenue reported on the Statement of Custodial Activity or on the custodial footnote.  
**Reference:** For more information on exchange revenue with virtually no cost, see paragraphs 45, 140, and 146 and for more information on uncollectible nonexchange revenue, see paragraph 56 of FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting."

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Debit 5318 Contra Revenue for Interest Revenue - Investments

Debit 5319 Contra Revenue for Interest Revenue - Other

Debit 5324 Contra Revenue for Penalties and Fines

Debit 5329 Contra Revenue for Administrative Fees

Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified

Debit 5831 Contra Revenue for Taxes - Individual

Debit 5832 Contra Revenue for Taxes - Corporate

Debit 5833 Contra Revenue for Taxes - Unemployment

Debit 5834 Contra Revenue for Taxes - Excise

Debit 5835 Contra Revenue for Taxes - Estate and Gift

Debit 5836 Contra Revenue for Taxes - Customs

Debit 5909 Contra Revenue for Other Revenue

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1345 Allowance for Loss on Interest Receivable - Loans

Credit 1346 Allowance for Loss on Interest Receivable - Investments

Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified

Credit 1348 Allowance for Loss on Interest Receivable - Taxes

Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans

Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified

Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes

Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans

Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified

Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes

Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

**U.S. Government Standard General Ledger  
Account Transactions**

- D426 To record an adjustment to loans receivable based on acquired collateral property.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1345 Allowance for Loss on Interest Receivable - Loans  
Debit 1551 Foreclosed Property  
    Credit 1341 Interest Receivable - Loans  
    Credit 1350 Loans Receivable  
    Credit 1559 Foreclosed Property - Allowance  
    Credit 2910 Prior Liens Outstanding on Acquired Collateral

- D428 To record an adjustment for actual loss of inventory.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1529 Inventory - Allowance  
    Credit 1521 Inventory Purchased for Resale  
    Credit 1522 Inventory Held in Reserve for Future Sale  
    Credit 1523 Inventory Held for Repair  
    Credit 1524 Inventory - Excess, Obsolete, and Unserviceable  
    Credit 1525 Inventory - Raw Materials  
    Credit 1526 Inventory - Work-in-Process  
    Credit 1527 Inventory - Finished Goods

- D430 To record an adjustment for actual loss of forfeited property.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1549 Forfeited Property - Allowance  
    Credit 1541 Forfeited Property Held for Sale  
    Credit 1542 Forfeited Property Held for Donation or Use

**U.S. Government Standard General Ledger  
Account Transactions**

D432 To record an adjustment for actual loss of commodities that was disposed but not sold.

**Comment:** For the actual loss on commodities from sales, see USSGL TC C642.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1569 Commodities - Allowance

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

D434 To record assets purchased to store environmental waste from past operations at net book value of zero.

**Reference:** USSGL implementation guidance; Environmental Cleanup Cost Case Study

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2995 Estimated Cleanup Cost Liability

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

D436 To record a refund of offsetting collections, other than advances, that were collected in a prior-year.

**Comment:** See USSGL TC-A712 for refunds of advances. See USSGL TC-D438 for refunds of trust or special fund receipts.

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 5109 Contra Revenue for Goods Sold

Debit 5209 Contra Revenue for Services Provided

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Debit 5318 Contra Revenue for Interest Revenue - Investments

Debit 5319 Contra Revenue for Interest Revenue - Other

Debit 5324 Contra Revenue for Penalties and Fines

Debit 5329 Contra Revenue for Administrative Fees

Debit 5409 Contra Revenue for Funded Benefit Program Revenue

Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Debit 5609 Contra Revenue for Donations - Financial Resources

Debit 5619 Contra Donated Revenue - Nonfinancial Resources

Debit 5909 Contra Revenue for Other Revenue

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

D438 To record a refund of trust or special fund receipts that was received in a prior-year.

**Comment:** See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of offsetting collections, other than advances.

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

**Proprietary Entry**

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Debit 5318 Contra Revenue for Interest Revenue - Investments

Debit 5319 Contra Revenue for Interest Revenue - Other

Debit 5324 Contra Revenue for Penalties and Fines

Debit 5329 Contra Revenue for Administrative Fees

Debit 5409 Contra Revenue for Funded Benefit Program Revenue

Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Debit 5609 Contra Revenue for Donations - Financial Resources

Debit 5619 Contra Donated Revenue - Nonfinancial Resources

Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified

Debit 5831 Contra Revenue for Taxes - Individual

Debit 5832 Contra Revenue for Taxes - Corporate

Debit 5833 Contra Revenue for Taxes - Unemployment

Debit 5834 Contra Revenue for Taxes - Excise

Debit 5835 Contra Revenue for Taxes - Estate and Gift

Debit 5836 Contra Revenue for Taxes - Customs

Debit 5909 Contra Revenue for Other Revenue

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

**D500 - D799 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Reclassification/Revaluation**

D502 To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.

**Comment:** Reverse when funds are returned to fund balance with Treasury. See Treasury Financial Manual Part 4-- Chapter 3000 Third-Party Draft Procedures for Imprest Fund Disbursing Activities

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4700 Commitments - Programs Subject to Apportionment

**Proprietary Entry**

Debit 1120 Imprest Funds

Debit 1125 U.S. Debit Card Funds

Credit 1010 Fund Balance With Treasury

D503 To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.

**Comment:** Also Post USSGL TC-C147. Reverse transaction for decreases

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1651 Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise

Debit 1653 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise

Credit 5922 Valuation Change in Investments for Federal Government Sponsored Enterprise

Credit 5923 Valuation Change in Investments - Beneficial Interest in Trust

D504 To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1120 Imprest Funds

**U.S. Government Standard General Ledger  
Account Transactions**

- D506 To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections  
Credit 1010 Fund Balance With Treasury  
Credit 1190 Other Cash  
Credit 1532 Seized Cash Deposited

- D507 To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).  
**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2410 Liability for Clearing Accounts  
Credit 1010 Fund Balance With Treasury

- D508 To record the reclassification of expended balances held back from contractors from accounts payable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2110 Accounts Payable  
Credit 2130 Contract Holdbacks

- D510 To record the transfer of construction-in-progress to capitalized assets or expenses.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1712 Improvements to Land  
Debit 1730 Buildings, Improvements, and Renovations  
Debit 1740 Other Structures and Facilities  
Debit 1750 Equipment  
Debit 1820 Leasehold Improvements  
Debit 6100 Operating Expenses/Program Costs  
Credit 1720 Construction-in-Progress



**U.S. Government Standard General Ledger  
Account Transactions**

D512 To record the realization that contractor-developed software-in-development is in production.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

D514 To record the reclassification of expenses to "in-process type" asset accounts.

**Comment:** Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1526 Inventory - Work-in-Process

Debit 1720 Construction-in-Progress

Debit 1832 Internal-Use Software in Development

Credit 6600 Applied Overhead

Credit 6610 Cost Capitalization Offset

D516 To record the raw materials used to produce goods.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1526 Inventory - Work-in-Process

Credit 1525 Inventory - Raw Materials

D518 To record the revaluation of foreclosed property.

**Reference:** USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1559 Foreclosed Property - Allowance

**U.S. Government Standard General Ledger  
Account Transactions**

D520 To record completed inventory items.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1527 Inventory - Finished Goods

Credit 1526 Inventory - Work-in-Process

D522 To record the reclassification of inventory held for sale that meets management's criteria for future sale.

**Comment:** Reverse entry when assets become saleable.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1522 Inventory Held in Reserve for Future Sale

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

D523 To record the reclassification of damaged, irreparable inventory held for sale.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1524 Inventory - Excess, Obsolete, and Unserviceable

Debit 7290 Other Losses

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger  
Account Transactions**

D524 To record damaged inventory items that need repair.

**Comment:** Reverse this entry when repairs are completed.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1523 Inventory Held for Repair  
Credit 1521 Inventory Purchased for Resale  
Credit 1527 Inventory - Finished Goods

D526 To record the turn-in of a broken part from operating materials and supplies held for repair.

**Comment:** Also post USSGL TC-D530.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1514 Operating Materials and Supplies Held for Repair  
Credit 6790 Other Expenses Not Requiring Budgetary Resources

D528 To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

**Comment:** Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318.

**Reference:** USSGL implementation guidance; Operating Materials and Supplies

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6790 Other Expenses Not Requiring Budgetary Resources  
Credit 1519 Operating Materials and Supplies - Allowance

D530 To record a repaired broken part that has been returned to stock as a serviceable item.

**Comment:** Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
Credit 1514 Operating Materials and Supplies Held for Repair

**U.S. Government Standard General Ledger  
Account Transactions**

D532 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
Credit 1529 Inventory - Allowance

D534 To record damaged inventory, using the direct method, items that need repair.

**Comment:** Inventory held for repair is valued the same as a serviceable item less estimated repair costs.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1523 Inventory Held for Repair  
Debit 6100 Operating Expenses/Program Costs  
Credit 1521 Inventory Purchased for Resale  
Credit 1527 Inventory - Finished Goods

D536 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
Credit 1523 Inventory Held for Repair

**U.S. Government Standard General Ledger  
Account Transactions**

- D538 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.  
**Comment:** This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"
- Budgetary Entry**  
None
- Proprietary Entry**  
Debit 1529 Inventory - Allowance  
Debit 6500 Cost of Goods Sold  
Credit 1527 Inventory - Finished Goods
- D540 To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.  
**Comment:** Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"
- Budgetary Entry**  
None
- Proprietary Entry**  
Debit 1521 Inventory Purchased for Resale  
Debit 1527 Inventory - Finished Goods  
Credit 1529 Inventory - Allowance
- D542 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"
- Budgetary Entry**  
None
- Proprietary Entry**  
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  
Debit 7290 Other Losses  
Credit 1511 Operating Materials and Supplies Held for Use

**U.S. Government Standard General Ledger  
Account Transactions**

- D544 To record the reclassification of operating materials and supplies that meet management's criteria for future use.  
**Comment:** Reverse this entry when ready to use.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Credit 1511 Operating Materials and Supplies Held for Use

- D546 To reclassify excess or reserved assets to assets held for use.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

- D548 To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses  
Credit 1571 Stockpile Materials Held in Reserve  
Credit 1572 Stockpile Materials Held for Sale

**U.S. Government Standard General Ledger  
Account Transactions**

D550 To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7300 Extraordinary Items

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

D552 To reclassify stockpile materials authorized to be sold.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1572 Stockpile Materials Held for Sale

Credit 1571 Stockpile Materials Held in Reserve

D554 To record the forfeiture of a seized monetary instrument.

**Comment:** See USSGL TC-D555 for the disposal of seized monetary instruments.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1541 Forfeited Property Held for Sale

Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents

Credit 5650 Forfeiture Revenue - Forfeitures of Property

**U.S. Government Standard General Ledger  
Account Transactions**

- D555 To record a removal of a seized monetary instrument.  
**Comment:** See USSGL TC-D554 to record the forfeiture of seized monetary instruments.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2990 Other Liabilities Without Related Budgetary Obligations  
Credit 1531 Seized Monetary Instruments

- D556 To record the conversion to cash for a forfeited monetary instrument.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1110 Undeposited Collections  
Credit 1541 Forfeited Property Held for Sale

- D558 To record forfeited personal property placed into official use.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1542 Forfeited Property Held for Donation or Use  
Debit 2320 Other Deferred Revenue  
Credit 1541 Forfeited Property Held for Sale  
Credit 5650 Forfeiture Revenue - Forfeitures of Property

- D560 To record forfeited personal property placed into official use at the end of the year and not depreciated.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1750 Equipment  
Credit 1542 Forfeited Property Held for Donation or Use



**U.S. Government Standard General Ledger  
Account Transactions**

- D562 To record forfeited personal property authorized to be distributed/donated to another entity.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1542 Forfeited Property Held for Donation or Use

Debit 2320 Other Deferred Revenue

Credit 1541 Forfeited Property Held for Sale

Credit 2990 Other Liabilities Without Related Budgetary Obligations

- D564 To record an adjustment to the net realizable value of commodities.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses

Credit 1569 Commodities - Allowance

- D566 To record inventory that has been lost and deemed immaterial.  
**Comment:** Reverse this entry for immaterial inventory that has been found.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6500 Cost of Goods Sold

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

- D568 To record inventory that has been lost and deemed material.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

**U.S. Government Standard General Ledger  
Account Transactions**

D569 To record inventory that has been found and deemed material.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
Debit 1521 Inventory Purchased for Resale  
Credit 7190 Other Gains

D570 To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

**Reference:** Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Changes Scenario.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2610 Actuarial Pension Liability  
Debit 2620 Actuarial Health Insurance Liability  
Debit 2630 Actuarial Life Insurance Liability  
Debit 2690 Other Actuarial Liabilities  
Credit 7171 Gains on Changes in Long-Term Assumptions - From Experience  
Credit 7271 Gains on Changes in Long-Term Assumptions

D571 To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

**Reference:** Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Scenario.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7172 Losses on Changes in Long-Term Assumptions - From Experience  
Debit 7272 Losses on Changes in Long-Term Assumptions  
Credit 2610 Actuarial Pension Liability  
Credit 2620 Actuarial Health Insurance Liability  
Credit 2630 Actuarial Life Insurance Liability  
Credit 2690 Other Actuarial Liabilities

**U.S. Government Standard General Ledger  
Account Transactions**

- D572 To record a loss from the revaluation of foreign currency at the end of an accounting period.  
**Comment:** Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

**Reference:** USSGL implementation guidance; Accounting for Purchased Foreign Currency

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses

Credit 1200 Foreign Currency

- D573 To record a realized loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4630 Funds Not Available for Commitment/Obligation

Credit 4295 Adjustments to the Exchange Stabilization Fund

**Proprietary Entry**

Debit 7290 Other Losses

Credit 1205 Foreign Currency Denominated Equivalent Assets

Credit 1679 Foreign Exchange Rate Revalue Adjustments - Investments

- D574 To record a gain from the revaluation of foreign currency at the end of an accounting period.

**Comment:** Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

**Reference:** USSGL implementation guidance; Accounting for Purchased Foreign Currency

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1200 Foreign Currency

Credit 7190 Other Gains

**U.S. Government Standard General Ledger  
Account Transactions**

D575 To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4295 Adjustments to the Exchange Stabilization Fund

Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

Debit 1205 Foreign Currency Denominated Equivalent Assets

Debit 1679 Foreign Exchange Rate Revalue Adjustments - Investments

Credit 7190 Other Gains

D576 To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

**Comment:** Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses

Credit 1200 Foreign Currency

Credit 1310 Accounts Receivable

D578 To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

**Comment:** Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1200 Foreign Currency

Debit 1310 Accounts Receivable

Credit 7190 Other Gains

**U.S. Government Standard General Ledger  
Account Transactions**

- D579 To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.  
**Comment:** This account captures Exchange Stabilization Fund valuation activity. Reverse this transaction for a loss.  
**Reference:** SFFAS 7, "Accounting for Revenue and Other Financing Sources" Paragraph 238

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1200 Foreign Currency

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 5921 Valuation Change in Investments - Exchange Stabilization Fund

- D580 To record the interest accruals on loan guarantee liabilities and the present value of loans.  
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

Credit 6790 Other Expenses Not Requiring Budgetary Resources

- D581 To reclassify a contingent receivable related to a capital transfer receivable in a Treasury general fund receipt account.  
**Reference:** USSGL implementation guidance; Capital Transfers

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1925 Capital Transfers Receivable

Credit 1923 Contingent Receivable for Capital Transfers

- D582 To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 6100 Operating Expenses/Program Costs

**U.S. Government Standard General Ledger  
Account Transactions**

D584 To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5990 Collections for Others - Statement of Custodial Activity

Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

D585 To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** To reclassify revenue offset reported on the Statement of Custodial Activity or on the custodial footnote from accrued to collected, see USSGL TC-D584. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position

Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

D586 To reclassify tax revenue from accrued to collected.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified

Debit 5821 Tax Revenue Accrual Adjustment - Individual

Debit 5822 Tax Revenue Accrual Adjustment - Corporate

Debit 5823 Tax Revenue Accrual Adjustment - Unemployment

Debit 5824 Tax Revenue Accrual Adjustment - Excise

Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift

Debit 5826 Tax Revenue Accrual Adjustment - Customs

Credit 5800 Tax Revenue Collected - Not Otherwise Classified

Credit 5801 Tax Revenue Collected - Individual

Credit 5802 Tax Revenue Collected - Corporate

Credit 5803 Tax Revenue Collected - Unemployment

Credit 5804 Tax Revenue Collected - Excise

Credit 5805 Tax Revenue Collected - Estate and Gift

Credit 5806 Tax Revenue Collected - Customs

**U.S. Government Standard General Ledger  
Account Transactions**

- D588 To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections  
Credit 1532 Seized Cash Deposited

- D589 To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 50, do not use this transaction for market adjustments for fixed value securities.

**Comment:** For an unrealized gain, USSGL account 1618 would be a debit.**Reference:** USSGL implementation guidance: Investments Not Held to Maturity**Budgetary Entry**

None

**Proprietary Entry**

Debit 7280 Unrealized Losses  
Credit 1618 Market Adjustment - Investments  
Credit 7180 Unrealized Gains

- D591 To record the monetization of SDR certificates.

**Comment:** For the Department of Treasury use only.**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund**Budgetary Entry**

Debit 4295 Adjustments to the Exchange Stabilization Fund  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Credit 2192 Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks

**U.S. Government Standard General Ledger  
Account Transactions**

D592 To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4295 Adjustments to the Exchange Stabilization Fund

Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

Debit 1679 Foreign Exchange Rate Revalue Adjustments - Investments

Credit 7181 Unrealized Gains - Exchange Stabilization Fund

D594 To record fair value (unrealized loss) of Exchange Stabilization Fund investments.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4630 Funds Not Available for Commitment/Obligation

Credit 4295 Adjustments to the Exchange Stabilization Fund

**Proprietary Entry**

Debit 7281 Unrealized Losses - Exchange Stabilization Fund

Credit 1679 Foreign Exchange Rate Revalue Adjustments - Investments

D595 To record allocations on Special Drawing Rights.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4295 Adjustments to the Exchange Stabilization Fund

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

Credit 2193 Allocation of Special Drawing Rights (SDRs)



**U.S. Government Standard General Ledger  
Account Transactions**

- D600 To record the reclassification of Exchange Stabilization Fund asset related activities.  
**Comment:** For the Department of Treasury use only.  
**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1200 Foreign Currency  
Debit 1205 Foreign Currency Denominated Equivalent Assets  
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
Debit 1670 Foreign Investments  
Debit 1672 Premium on Foreign Investments  
Debit 1679 Foreign Exchange Rate Revalue Adjustments - Investments  
    Credit 1200 Foreign Currency  
    Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
    Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities  
    Credit 1670 Foreign Investments  
    Credit 1671 Discount on Foreign Investments  
    Credit 1679 Foreign Exchange Rate Revalue Adjustments - Investments

- D602 To record an IMF Quota increase due to a new agreement for Special Drawing Rights.  
**Comment:** For the Department of Treasury use only.  
**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
    Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

- D604 To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.  
**Comment:** For the Department of Treasury use only.  
**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4295 Adjustments to the Exchange Stabilization Fund  
    Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights  
    Credit 7190 Other Gains

**U.S. Government Standard General Ledger  
Account Transactions**

D606 To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4630 Funds Not Available for Commitment/Obligation

Credit 4295 Adjustments to the Exchange Stabilization Fund

**Proprietary Entry**

Debit 7290 Other Losses

Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

D608 To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4630 Funds Not Available for Commitment/Obligation

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 7290 Other Losses

Credit 2193 Allocation of Special Drawing Rights (SDRs)

D610 To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

Debit 2193 Allocation of Special Drawing Rights (SDRs)

Credit 7190 Other Gains

**U.S. Government Standard General Ledger  
Account Transactions**

D612 To record SDR interest and charges accrual with a net effect of an unrealized gain.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4630 Funds Not Available for Commitment/Obligation

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1344 Interest Receivable on Special Drawing Rights

Debit 6330 Other Interest Expenses

Credit 2140 Accrued Interest Payable - Not Otherwise Classified

Credit 5311 Interest Revenue - Investments

Credit 7191 Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges

D614 To record SDR interest and charges accrual with a net effect of an unrealized loss.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4630 Funds Not Available for Commitment/Obligation

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1344 Interest Receivable on Special Drawing Rights

Debit 6330 Other Interest Expenses

Debit 7291 Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges

Credit 2140 Accrued Interest Payable - Not Otherwise Classified

Credit 5311 Interest Revenue - Investments

D616 To record the tru up of Special Drawing Right interest accrual and charges for the quarter.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

Debit 2140 Accrued Interest Payable - Not Otherwise Classified

Credit 1344 Interest Receivable on Special Drawing Rights

**U.S. Government Standard General Ledger  
Account Transactions**

**E100 - E399 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND  
COLLECTIONS - Accrual, Depreciation, Amortization, and Depletion**

- E102 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.  
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Debit 6500 Cost of Goods Sold  
Debit 6900 Nonproduction Costs  
Credit 2190 Other Liabilities With Related Budgetary Obligations  
Credit 2191 Employee Health Care Liability Incurred but Not Reported  
Credit 2210 Accrued Funded Payroll and Leave  
Credit 2211 Withholdings Payable

- E104 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.  
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Debit 6400 Benefit Expense  
Credit 2213 Employer Contributions and Payroll Taxes Payable

**U.S. Government Standard General Ledger  
Account Transactions**

- E106 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.  
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 2610 Actuarial Pension Liability  
Debit 6400 Benefit Expense  
Credit 2160 Entitlement Benefits Due and Payable  
Credit 2215 Other Post Employment Benefits Due and Payable  
Credit 2216 Pension Benefits Due and Payable to Beneficiaries  
Credit 2217 Benefit Premiums Payable to Carriers  
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

- E108 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.  
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Credit 2190 Other Liabilities With Related Budgetary Obligations

**U.S. Government Standard General Ledger  
Account Transactions**

- E109 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.  
**Comment:** In addition to this transaction, reverse USSGL TC-E410 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"
- Budgetary Entry**  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4901 Delivered Orders - Obligations, Unpaid
- Proprietary Entry**  
Debit 1529 Inventory - Allowance  
Credit 2110 Accounts Payable
- E110 To record an adjustment for under-applied overhead deemed immaterial.  
**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 4 and 7, "Managerial Cost Accounting Concepts and Standards" and "Accounting for Revenue and Other Financing Sources"
- Budgetary Entry**  
None
- Proprietary Entry**  
Debit 6500 Cost of Goods Sold  
Debit 6600 Applied Overhead  
Credit 6100 Operating Expenses/Program Costs  
Credit 6710 Depreciation, Amortization, and Depletion
- E112 To record an adjustment for over-applied overhead deemed immaterial.  
**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"
- Budgetary Entry**  
None
- Proprietary Entry**  
Debit 6600 Applied Overhead  
Credit 6100 Operating Expenses/Program Costs  
Credit 6500 Cost of Goods Sold  
Credit 6710 Depreciation, Amortization, and Depletion

**U.S. Government Standard General Ledger  
Account Transactions**

- E113 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a nonfiduciary deposit fund.

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Debit 4290 Amortization of Investments in U.S. Treasury Zero Coupon Bonds

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

**Proprietary Entry**

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 5311 Interest Revenue - Investments

- E114 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 6500 Cost of Goods Sold

Debit 6600 Applied Overhead

Credit 6100 Operating Expenses/Program Costs

Credit 6710 Depreciation, Amortization, and Depletion

**U.S. Government Standard General Ledger  
Account Transactions**

- E115 To record the amortization of the discount on Federal securities in a nonfiduciary deposit fund.  
**Comment:** Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt to a nonfiduciary deposit fund see USSGL TC-E119. A nonfiduciary deposit fund should not have net position.  
**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

- E116 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6600 Applied Overhead  
Credit 1526 Inventory - Work-in-Process  
Credit 1527 Inventory - Finished Goods  
Credit 6100 Operating Expenses/Program Costs  
Credit 6500 Cost of Goods Sold  
Credit 6710 Depreciation, Amortization, and Depletion



**U.S. Government Standard General Ledger  
Account Transactions**

- E117 To record the amortization of the discount on Federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt see USSGL TC-E113. See USSGL TC-E115 for amortization of the discount on Federal securities in a nonfiduciary deposit fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 5311 Interest Revenue - Investments

- E118 To record amortization of subsidy for loans.

**Reference:** USSGL implementation guidance; Credit Reform Direct Loan Case Study

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program

Debit 1399 Allowance for Subsidy

Credit 5313 Interest Revenue - Subsidy Amortization

- E119 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a nonfiduciary deposit fund.

**Comment:** A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

**U.S. Government Standard General Ledger  
Account Transactions**

E120 To record depreciation, amortization, and depletion expense on assets other than investments.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6710 Depreciation, Amortization, and Depletion

Credit 1719 Accumulated Depreciation on Improvements to Land

Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

Credit 1759 Accumulated Depreciation on Equipment

Credit 1819 Accumulated Depreciation on Assets Under Capital Lease

Credit 1829 Accumulated Amortization on Leasehold Improvements

Credit 1839 Accumulated Amortization on Internal-Use Software

Credit 1849 Allowance for Depletion

Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

E121 To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.

**Comment:** Reverse this entry for amortization of a premium.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt  
Securities

Credit 5310 Interest Revenue - Other

E122 To record accrued and compounded interest on the liability of loan guarantees.

**Reference:** USSGL implementation guidance; Credit Reform Guarantee Loan Case Study

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6340 Interest Expense Accrued on the Liability for Loan Guarantees

Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger  
Account Transactions**

- E124 To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.  
**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6320 Interest Expenses on Securities

Credit 2533 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

- E126 To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.  
**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2534 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

Credit 6320 Interest Expenses on Securities

- E204 To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.  
**Comment:** Also post USSGL TC-B134 to record the appropriation used to pay the outstanding payable and TC-B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.  
**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

**Memorandum Entry**

Debit 8101 Partial or Early Cancellation of Authority

Credit 8102 Offset for Partial or Early Cancellation of Authority

**U.S. Government Standard General Ledger  
Account Transactions**

**E400 - E499 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND  
COLLECTIONS - Accumulated and Allocated Costs Not in Categories Above**

E402 To record the imputed costs and related imputed financing sources.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6730 Imputed Costs  
Credit 5780 Imputed Financing Sources

E404 To record the application of overhead expenses to work-in-process.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1526 Inventory - Work-in-Process  
Credit 6600 Applied Overhead  
Credit 6710 Depreciation, Amortization, and Depletion

E406 To record inventory used for operations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6790 Other Expenses Not Requiring Budgetary Resources  
Credit 1511 Operating Materials and Supplies Held for Use  
Credit 1525 Inventory - Raw Materials  
Credit 1526 Inventory - Work-in-Process  
Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger  
Account Transactions**

E408 To record cost of goods sold.

**Comment:** To record sales proceeds, see USSGL TCs-A714 and C186.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6500 Cost of Goods Sold

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

E410 To record the estimated repair costs for an item using the allowance method.

**Comment:** See USSGL TC-D534 for direct method.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", paragraph 32

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1529 Inventory - Allowance

E412 To record actual repair costs using the direct method.

**Comment:** See USSGL TC-E414 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC-B134.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1523 Inventory Held for Repair

Debit 6100 Operating Expenses/Program Costs

Credit 2110 Accounts Payable

**U.S. Government Standard General Ledger  
Account Transactions**

E414 To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1523 Inventory Held for Repair  
Credit 6100 Operating Expenses/Program Costs

E416 To record stockpile materials issued for use under the consumption method.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6790 Other Expenses Not Requiring Budgetary Resources  
Credit 1571 Stockpile Materials Held in Reserve

E418 To record a lien of real and intangible forfeited property in the allowance account.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Credit 1549 Forfeited Property - Allowance

**U.S. Government Standard General Ledger  
Account Transactions**

**E500 - E799 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND  
COLLECTIONS - Transfers Without Budgetary Impact**

- E502 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.  
**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 6 and 8, "Accounting for Property, Plant, and Equipment (PP&E)" and "Supplementary Stewardship Reporting"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1719 Accumulated Depreciation on Improvements to Land  
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
Debit 1759 Accumulated Depreciation on Equipment  
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
Debit 7210 Losses on Disposition of Assets - Other  
    Credit 1711 Land and Land Rights  
    Credit 1712 Improvements to Land  
    Credit 1730 Buildings, Improvements, and Renovations  
    Credit 1740 Other Structures and Facilities  
    Credit 1750 Equipment  
    Credit 1890 Other General Property, Plant, and Equipment

- E504 To record distributed personal property.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2990 Other Liabilities Without Related Budgetary Obligations  
    Credit 1542 Forfeited Property Held for Donation or Use

**U.S. Government Standard General Ledger  
Account Transactions**

E506 To record a commodity transferred to another Federal agency.

**Comment:** Upon transfer of the commodity, the carrying amount of the commodity held for other purposes shall be removed from the commodity's asset account and reported as an expense.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs



**U.S. Government Standard General Ledger  
Account Transactions**

E508 To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.

**Comment:** Refer to USSGL TCs-E510, E512, and E514.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1319 Allowance for Loss on Accounts Receivable  
 Debit 1329 Allowance for Loss on Taxes Receivable  
 Debit 1345 Allowance for Loss on Interest Receivable - Loans  
 Debit 1346 Allowance for Loss on Interest Receivable - Investments  
 Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified  
 Debit 1348 Allowance for Loss on Interest Receivable - Taxes  
 Debit 1359 Allowance for Loss on Loans Receivable  
 Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans  
 Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified  
 Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes  
 Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans  
 Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified  
 Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes  
 Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program  
 Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program  
 Debit 1399 Allowance for Subsidy  
 Debit 5776 Nonbudgetary Financing Sources Transferred Out  
     Credit 1310 Accounts Receivable  
     Credit 1320 Funded Employment Benefit Contributions Receivable  
     Credit 1325 Taxes Receivable  
     Credit 1330 Receivable for Transfers of Currently Invested Balances  
     Credit 1335 Expenditure Transfers Receivable  
     Credit 1340 Interest Receivable - Not Otherwise Classified  
     Credit 1341 Interest Receivable - Loans  
     Credit 1342 Interest Receivable - Investments  
     Credit 1343 Interest Receivable - Taxes  
     Credit 1350 Loans Receivable  
     Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified  
     Credit 1361 Penalties and Fines Receivable - Loans  
     Credit 1363 Penalties and Fines Receivable - Taxes  
     Credit 1370 Administrative Fees Receivable - Not Otherwise Classified  
     Credit 1371 Administrative Fees Receivable - Loans  
     Credit 1373 Administrative Fees Receivable - Taxes  
     Credit 1380 Loans Receivable - Troubled Assets Relief Program  
     Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

**U.S. Government Standard General Ledger  
Account Transactions**

E509 To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.  
**Comment:** See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.  
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5776 Nonbudgetary Financing Sources Transferred Out  
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

E510 To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.

**Comment:** Refer to USSGL TCs-E508, E512, and E514.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1519 Operating Materials and Supplies - Allowance  
 Debit 1529 Inventory - Allowance  
 Debit 1549 Forfeited Property - Allowance  
 Debit 1559 Foreclosed Property - Allowance  
 Debit 1569 Commodities - Allowance  
 Debit 1599 Other Related Property - Allowance  
 Debit 1719 Accumulated Depreciation on Improvements to Land  
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
 Debit 1759 Accumulated Depreciation on Equipment  
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease  
 Debit 1829 Accumulated Amortization on Leasehold Improvements  
 Debit 1839 Accumulated Amortization on Internal-Use Software  
 Debit 1849 Allowance for Depletion  
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
 Debit 5730 Financing Sources Transferred Out Without Reimbursement  
     Credit 1511 Operating Materials and Supplies Held for Use  
     Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
     Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  
     Credit 1514 Operating Materials and Supplies Held for Repair  
     Credit 1521 Inventory Purchased for Resale  
     Credit 1522 Inventory Held in Reserve for Future Sale  
     Credit 1523 Inventory Held for Repair  
     Credit 1524 Inventory - Excess, Obsolete, and Unserviceable  
     Credit 1525 Inventory - Raw Materials  
     Credit 1526 Inventory - Work-in-Process  
     Credit 1527 Inventory - Finished Goods  
     Credit 1531 Seized Monetary Instruments  
     Credit 1541 Forfeited Property Held for Sale  
     Credit 1542 Forfeited Property Held for Donation or Use  
     Credit 1551 Foreclosed Property  
     Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
     Credit 1571 Stockpile Materials Held in Reserve  
     Credit 1572 Stockpile Materials Held for Sale  
     Credit 1591 Other Related Property  
     Credit 1711 Land and Land Rights

**U.S. Government Standard General Ledger  
Account Transactions**

Credit 1712 Improvements to Land  
 Credit 1720 Construction-in-Progress  
 Credit 1730 Buildings, Improvements, and Renovations  
 Credit 1740 Other Structures and Facilities  
 Credit 1750 Equipment  
 Credit 1810 Assets Under Capital Lease  
 Credit 1820 Leasehold Improvements  
 Credit 1830 Internal-Use Software  
 Credit 1832 Internal-Use Software in Development  
 Credit 1840 Other Natural Resources  
 Credit 1890 Other General Property, Plant, and Equipment  
 Credit 1990 Other Assets

E512 To record the transfer-out of investments to other Federal entities without reimbursement.

**Comment:** Refer to USSGL TCs-E508, E510, and E514.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1618 Market Adjustment - Investments

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1618 Market Adjustment - Investments

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1690 Other Investments

**U.S. Government Standard General Ledger  
Account Transactions**

E514 To record the transfer-out of accounts payable to other Federal entities without reimbursement.

**Comment:** Refer to USSGL TCs-E508, E510, and E512.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances

Debit 2155 Expenditure Transfers Payable

Debit 2170 Subsidy Payable to the Financing Account

Debit 2180 Loan Guarantee Liability

Debit 2220 Unfunded Leave

Debit 2225 Unfunded FECA Liability

Debit 2290 Other Unfunded Employment Related Liability

Debit 2310 Liability for Advances and Prepayments

Debit 2510 Principal Payable to the Bureau of the Public Debt

Debit 2520 Principal Payable to the Federal Financing Bank

Debit 2610 Actuarial Pension Liability

Debit 2620 Actuarial Health Insurance Liability

Debit 2630 Actuarial Life Insurance Liability

Debit 2650 Actuarial FECA Liability

Debit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs

Debit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs

Debit 2690 Other Actuarial Liabilities

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Debit 2920 Contingent Liabilities

Debit 2923 Contingent Liability for Capital Transfers

Debit 2940 Capital Lease Liability

Debit 2960 Accounts Payable From Canceled Appropriations

Debit 2970 Liability for Capital Transfers

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Debit 2995 Estimated Cleanup Cost Liability

Credit 5730 Financing Sources Transferred Out Without Reimbursement

**U.S. Government Standard General Ledger  
Account Transactions**

- E516 To record a capital transfer receivable in a General Fund Receipt Account.  
**Comment:** For liquidating accounts, debit USSGL account 1925. Also post USSGL TC-C405  
**Reference:** USSGL implementation guidance; Capital Transfers.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1923 Contingent Receivable for Capital Transfers  
 Debit 1925 Capital Transfers Receivable  
     Credit 5756 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

- E602 To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.  
**Comment:** An entity receiving assets of greater value than those exchanged recognizes a gain and an entity receiving assets of lesser value recognizes a loss.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  
 Debit 1521 Inventory Purchased for Resale  
 Debit 1522 Inventory Held in Reserve for Future Sale  
 Debit 1523 Inventory Held for Repair  
 Debit 1524 Inventory - Excess, Obsolete, and Unserviceable  
 Debit 1525 Inventory - Raw Materials  
 Debit 1526 Inventory - Work-in-Process  
 Debit 1527 Inventory - Finished Goods  
 Debit 7210 Losses on Disposition of Assets - Other  
     Credit 1511 Operating Materials and Supplies Held for Use  
     Credit 1521 Inventory Purchased for Resale  
     Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger  
Account Transactions**

- E604 To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.  
**Comment:** Refer to USSGL TCs-E606, E608, and E610.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable  
 Debit 1320 Funded Employment Benefit Contributions Receivable  
 Debit 1325 Taxes Receivable  
 Debit 1330 Receivable for Transfers of Currently Invested Balances  
 Debit 1335 Expenditure Transfers Receivable  
 Debit 1340 Interest Receivable - Not Otherwise Classified  
 Debit 1341 Interest Receivable - Loans  
 Debit 1342 Interest Receivable - Investments  
 Debit 1343 Interest Receivable - Taxes  
 Debit 1350 Loans Receivable  
 Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified  
 Debit 1361 Penalties and Fines Receivable - Loans  
 Debit 1363 Penalties and Fines Receivable - Taxes  
 Debit 1370 Administrative Fees Receivable - Not Otherwise Classified  
 Debit 1371 Administrative Fees Receivable - Loans  
 Debit 1373 Administrative Fees Receivable - Taxes  
 Debit 1380 Loans Receivable - Troubled Assets Relief Program  
 Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program  
     Credit 1319 Allowance for Loss on Accounts Receivable  
     Credit 1329 Allowance for Loss on Taxes Receivable  
     Credit 1345 Allowance for Loss on Interest Receivable - Loans  
     Credit 1346 Allowance for Loss on Interest Receivable - Investments  
     Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified  
     Credit 1348 Allowance for Loss on Interest Receivable - Taxes  
     Credit 1359 Allowance for Loss on Loans Receivable  
     Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans  
     Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified  
     Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes  
     Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans  
     Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified  
     Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes  
     Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program  
     Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program  
     Credit 1399 Allowance for Subsidy  
     Credit 5775 Nonbudgetary Financing Sources Transferred In

**U.S. Government Standard General Ledger  
Account Transactions**

E606 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.

**Comment:** Refer to USSGL TCs-E604, E608, and E610.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  
Debit 1514 Operating Materials and Supplies Held for Repair  
Debit 1521 Inventory Purchased for Resale  
Debit 1522 Inventory Held in Reserve for Future Sale  
Debit 1523 Inventory Held for Repair  
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable  
Debit 1525 Inventory - Raw Materials  
Debit 1526 Inventory - Work-in-Process  
Debit 1527 Inventory - Finished Goods  
Debit 1531 Seized Monetary Instruments  
Debit 1541 Forfeited Property Held for Sale  
Debit 1542 Forfeited Property Held for Donation or Use  
Debit 1551 Foreclosed Property  
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Debit 1571 Stockpile Materials Held in Reserve  
Debit 1572 Stockpile Materials Held for Sale  
Debit 1591 Other Related Property  
Debit 1711 Land and Land Rights  
Debit 1712 Improvements to Land  
Debit 1720 Construction-in-Progress  
Debit 1730 Buildings, Improvements, and Renovations  
Debit 1740 Other Structures and Facilities  
Debit 1750 Equipment  
Debit 1810 Assets Under Capital Lease  
Debit 1820 Leasehold Improvements  
Debit 1830 Internal-Use Software  
Debit 1832 Internal-Use Software in Development  
Debit 1840 Other Natural Resources  
Debit 1890 Other General Property, Plant, and Equipment  
Debit 1990 Other Assets  
Credit 1519 Operating Materials and Supplies - Allowance  
Credit 1529 Inventory - Allowance  
Credit 1549 Forfeited Property - Allowance  
Credit 1559 Foreclosed Property - Allowance



**U.S. Government Standard General Ledger  
Account Transactions**

Credit 1569 Commodities - Allowance  
 Credit 1599 Other Related Property - Allowance  
 Credit 1719 Accumulated Depreciation on Improvements to Land  
 Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
 Credit 1749 Accumulated Depreciation on Other Structures and Facilities  
 Credit 1759 Accumulated Depreciation on Equipment  
 Credit 1819 Accumulated Depreciation on Assets Under Capital Lease  
 Credit 1829 Accumulated Amortization on Leasehold Improvements  
 Credit 1839 Accumulated Amortization on Internal-Use Software  
 Credit 1849 Allowance for Depletion  
 Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
 Credit 5720 Financing Sources Transferred In Without Reimbursement

E608 To record the transfer-in of investments from others without reimbursement.

**Comment:** Refer to USSGL TCs-E604, E606, and E610.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1618 Market Adjustment - Investments  
 Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Debit 1690 Other Investments  
     Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1618 Market Adjustment - Investments  
     Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Credit 5720 Financing Sources Transferred In Without Reimbursement

**U.S. Government Standard General Ledger  
Account Transactions**

E610 To record the transfer-in of accounts payable from others without reimbursement.

**Comment:** Refer to USSGL TCs-E604, E606, and E608.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5720 Financing Sources Transferred In Without Reimbursement

Credit 2150 Payable for Transfers of Currently Invested Balances

Credit 2155 Expenditure Transfers Payable

Credit 2170 Subsidy Payable to the Financing Account

Credit 2180 Loan Guarantee Liability

Credit 2220 Unfunded Leave

Credit 2225 Unfunded FECA Liability

Credit 2290 Other Unfunded Employment Related Liability

Credit 2310 Liability for Advances and Prepayments

Credit 2510 Principal Payable to the Bureau of the Public Debt

Credit 2520 Principal Payable to the Federal Financing Bank

Credit 2610 Actuarial Pension Liability

Credit 2620 Actuarial Health Insurance Liability

Credit 2630 Actuarial Life Insurance Liability

Credit 2650 Actuarial FECA Liability

Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs

Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs

Credit 2690 Other Actuarial Liabilities

Credit 2910 Prior Liens Outstanding on Acquired Collateral

Credit 2920 Contingent Liabilities

Credit 2923 Contingent Liability for Capital Transfers

Credit 2940 Capital Lease Liability

Credit 2960 Accounts Payable From Canceled Appropriations

Credit 2970 Liability for Capital Transfers

Credit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 2995 Estimated Cleanup Cost Liability

**U.S. Government Standard General Ledger  
Account Transactions**

**F100 - F299 YEAREND - Preclosing Entries**

- F104 To record adjustments for anticipated nonexpenditure transfers not realized.  
**Comment:** Balances in anticipated accounts must be zero at yearend.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
    Credit 4160 Anticipated Transfers - Current-Year Authority  
    Credit 4165 Allocations of Authority - Anticipated From Invested Balances  
    Credit 4180 Anticipated Transfers - Prior-Year Balances  
    Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**

None

- F106 To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).  
**Comment:** To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.  
**Reference:** USSGL implementation guidance; FACTS II Indefinite No-Year

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
    Credit 4391 Adjustments to Indefinite Appropriations

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments  
    Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

F107 To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

**Comment:** To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**

Debit 4391 Adjustments to Indefinite Appropriations  
Credit 4450 Unapportioned Authority  
Credit 4510 Apportionments  
Credit 4610 Allotments - Realized Resources  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 3101 Unexpended Appropriations - Appropriations Received

F108 To record the reduction of permanent indefinite resources when a warrant is received.

**Comment:** Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4111 Debt Liquidation Appropriations  
Credit 4118 Reestimated Loan Subsidy Appropriation  
Credit 4119 Other Appropriations Realized

**Proprietary Entry**

Debit 3101 Unexpended Appropriations - Appropriations Received  
Credit 1010 Fund Balance With Treasury

F109 To record the removal of unfilled customer orders without advance in excess of obligations.

**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

- F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.  
**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**

Debit 2310 Liability for Advances and Prepayments  
Credit 1010 Fund Balance With Treasury

- F111 To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.  
**Comment:** Process when both Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20 (2004).  
**Reference:** USSGL implementation guidance; Economy Act Scenario (December 2004)

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4610 Allotments - Realized Resources  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

- F112 To record adjustments for anticipated resources not realized.  
**Comment:** Balances in anticipated accounts must be zero at yearend.

**Budgetary Entry**

Debit 4131 Current-Year Contract Authority Realized  
Debit 4141 Current-Year Borrowing Authority Realized  
Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment  
Debit 4690 Anticipated Resources - Programs Exempt From Apportionment  
Credit 4032 Estimated Indefinite Contract Authority  
Credit 4042 Estimated Indefinite Borrowing Authority  
Credit 4060 Anticipated Collections From Non-Federal Sources  
Credit 4070 Anticipated Collections From Federal Sources  
Credit 4120 Anticipated Indefinite Appropriations  
Credit 4210 Anticipated Reimbursements and Other Income  
Credit 4215 Anticipated Expenditure Transfers from Trust Funds  
Credit 4310 Anticipated Recoveries of Prior-Year Obligations

**Proprietary Entry**

None

**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 Expenditure Transfers from Trust Funds  
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

Debit 5919 Revenue and Other Financing Sources - Cancellations

Credit 1010 Fund Balance With Treasury

F121 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.

**Comment:** Use USSGL account 4650 if the authority is expired.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4356 Cancellation of Appropriation From Invested Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

**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

Debit 5919 Revenue and Other Financing Sources - Cancellations

Credit 1010 Fund Balance With Treasury

F123 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.

**Comment:** Use USSGL account 4650 if the authority is expired. Also post USSGL TC-A519 if receivable account USSGL 4126 needs to be adjusted, or post USSGL TC-D141 if a payable needs to be adjusted.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

**Proprietary Entry**

None

F124 To record the closing of General Fund receipt accounts associated with fund balance at yearend.

**Comment:** See USSGL TC-C142 and TC-C147 for the original transaction.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2980 Custodial Liability

Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

Credit 1010 Fund Balance With Treasury



**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**

F144 To record the cancellation of a receivable for reimbursable activity.  
**Comment:** Also post USSGL TC-C420 in a General Fund receipt account. To record as an adjusting entry before preparing the preclosing trial balance, post this transaction prior to posting USSGL TC-F120, which cancels expired authority.

**Reference:** USSGL implementation guidance; Expired and Canceled Authority; General Fund Receipt Account Guide

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority

Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**

Debit 5200 Revenue From Services Provided

Debit 5900 Other Revenue

Credit 1310 Accounts Receivable

F146 To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.

**Comment:** Record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority

Credit 4355 Cancellation of Appropriation From Unavailable Receipts

**Proprietary Entry**

Debit 5745 Appropriated Dedicated Collections 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 4197 Balance Transfers-Out - Expired to Expired  
 Debit 4201 Total Actual Resources - Collected  
 Debit 4208 Adjustment to Total Resources - Disposition of Canceled Payables  
 Debit 4355 Cancellation of Appropriation From Unavailable Receipts  
 Debit 4356 Cancellation of Appropriation From Invested Balances  
 Debit 4370 Offset to Appropriation Realized for Redemption of Treasury Securities  
 Debit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority  
 Debit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances  
 Debit 4390 Reappropriations - Transfers-Out  
 Debit 4391 Adjustments to Indefinite Appropriations  
 Debit 4392 Permanent Reduction - New Budget Authority  
 Debit 4393 Permanent Reduction - Prior-Year Balances  
     Credit 4111 Debt Liquidation Appropriations  
     Credit 4112 Liquidation of Deficiency - Appropriations  
     Credit 4113 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts  
     Credit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts  
     Credit 4115 Loan Subsidy Appropriation  
     Credit 4116 Debt Forgiveness Appropriation  
     Credit 4117 Loan Administrative Expense Appropriation  
     Credit 4118 Reestimated Loan Subsidy Appropriation  
     Credit 4119 Other Appropriations Realized  
     Credit 4125 Loan Modification Adjustment Transfer Appropriation  
     Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In  
     Credit 4138 Appropriation To Liquidate Contract Authority  
     Credit 4148 Resources Realized From Borrowing Authority  
     Credit 4150 Reappropriations - Transfers-In  
     Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances  
     Credit 4170 Transfers - Current-Year Authority  
     Credit 4173 Nonallocation Transfers of Invested Balances - Transferred  
     Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts  
     Credit 4176 Allocation Transfers of Prior-Year Balances  
     Credit 4190 Transfers - Prior-Year Balances  
     Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations  
     Credit 4192 Balance Transfers - Unexpired to Expired  
     Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose  
     Credit 4195 Transfer of Obligated Balances  
     Credit 4196 Balance Transfers-In - Expired to Expired

**U.S. Government Standard General Ledger  
Account Transactions**

Credit 4201 Total Actual Resources - Collected  
 Credit 4212 Liquidation of Deficiency - Offsetting Collections  
 Credit 4252 Reimbursements and Other Income Earned - Collected  
 Credit 4253 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid  
 Credit 4255 Expenditure Transfers from Trust Funds - Collected  
 Credit 4260 Actual Collections of "governmental-type" Fees  
 Credit 4261 Actual Collections of Business-Type Fees  
 Credit 4262 Actual Collections of Loan Principal  
 Credit 4263 Actual Collections of Loan Interest  
 Credit 4264 Actual Collections of Rent  
 Credit 4265 Actual Collections From Sale of Foreclosed Property  
 Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
 Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources  
 Credit 4271 Actual Program Fund Subsidy Collected  
 Credit 4273 Interest Collected From Treasury  
 Credit 4275 Actual Collections From Liquidating Fund  
 Credit 4276 Actual Collections From Financing Fund  
 Credit 4277 Other Actual Collections - Federal  
 Credit 4290 Amortization of Investments in U.S. Treasury Zero Coupon Bonds

**Proprietary Entry**

None

F304 To record the closing of fiscal-year contract authority.

**Budgetary Entry**

Debit 4132 Substitution of Contract Authority  
 Debit 4133 Decreases to Indefinite Contract Authority  
 Debit 4134 Contract Authority Withdrawn  
 Debit 4135 Contract Authority Liquidated  
 Debit 4139 Contract Authority Carried Forward  
 Debit 4392 Permanent Reduction - New Budget Authority  
 Debit 4393 Permanent Reduction - Prior-Year Balances  
     Credit 4131 Current-Year Contract Authority Realized  
     Credit 4139 Contract Authority Carried Forward

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

F305 To record the closing of appropriations to liquidate contract authority - transferred.  
**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

**Budgetary Entry**

Debit 4153 Transfers of Contract Authority - Nonallocation

Credit 4154 Appropriation To Liquidate Contract Authority - Nonallocation - Transferred

**Proprietary Entry**

None

F306 To record the closing of fiscal-year borrowing authority.

**Budgetary Entry**

Debit 4140 Substitution of Borrowing Authority

Debit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized

Debit 4144 Borrowing Authority Withdrawn

Debit 4145 Borrowing Authority Converted to Cash

Debit 4149 Borrowing Authority Carried Forward

Debit 4392 Permanent Reduction - New Budget Authority

Debit 4393 Permanent Reduction - Prior-Year Balances

Credit 4141 Current-Year Borrowing Authority Realized

Credit 4149 Borrowing Authority Carried Forward

**Proprietary Entry**

None

F308 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

**Budgetary Entry**

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4430 Unapportioned Authority - OMB Deferral

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4450 Unapportioned Authority

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

F310 To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

**Budgetary Entry**

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

F312 To record the closing of unobligated balances to expiring authority.

**Budgetary Entry**

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4430 Unapportioned Authority - OMB Deferral

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

None

F314 To record the closing of paid delivered orders to total actual resources.

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4201 Total Actual Resources - Collected

**Proprietary Entry**

None



**U.S. Government Standard General Ledger  
Account Transactions**

F316 To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

**Comment:** See USSGL TC-F318 for authority from offsetting collections.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**

None

F318 To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

**Comment:** See USSGL TC-F316 for authority other than offsetting collections.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

**Proprietary Entry**

None

F320 To record the closing of upward adjustments to delivered orders - obligations, paid.

**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

None

F322 To record the closing of downward adjustments to delivered orders - obligations, paid.

**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

F324 To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid

Debit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

F325 To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4931 Delivered Orders - Obligations Transferred, Unpaid

Credit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

**Proprietary Entry**

None

F326 To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Reference:** None

**Budgetary Entry**

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Debit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

None

F328 To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Credit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations,  
Refunds Collected

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

- F330 To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.  
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid  
Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid  
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

- F332 To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.  
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid  
Credit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

**Proprietary Entry**

None

- F334 To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

**Budgetary Entry**

Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources  
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation  
Debit 4450 Unapportioned Authority  
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources  
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

F336 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 3310 Cumulative Results of Operations  
Debit 5100 Revenue From Goods Sold  
Debit 5200 Revenue From Services Provided  
Debit 5310 Interest Revenue - Other  
Debit 5311 Interest Revenue - Investments  
Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
Debit 5313 Interest Revenue - Subsidy Amortization  
Debit 5314 Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act  
Debit 5320 Penalties and Fines Revenue  
Debit 5325 Administrative Fees Revenue  
Debit 5400 Funded Benefit Program Revenue  
Debit 5405 Unfunded FECA Benefit Revenue  
Debit 5500 Insurance and Guarantee Premium Revenue  
Debit 5600 Donated Revenue - Financial Resources  
Debit 5610 Donated Revenue - Nonfinancial Resources  
Debit 5640 Forfeiture Revenue - Cash and Cash Equivalents  
Debit 5650 Forfeiture Revenue - Forfeitures of Property  
Debit 5700 Expended Appropriations  
Debit 5705 Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year  
Debit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors  
Debit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles  
Debit 5720 Financing Sources Transferred In Without Reimbursement  
Debit 5740 Appropriated Dedicated Collections 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

**U.S. Government Standard General Ledger  
Account Transactions**

Debit 5822 Tax Revenue Accrual Adjustment - Corporate  
Debit 5823 Tax Revenue Accrual Adjustment - Unemployment  
Debit 5824 Tax Revenue Accrual Adjustment - Excise  
Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift  
Debit 5826 Tax Revenue Accrual Adjustment - Customs  
Debit 5900 Other Revenue  
Debit 5921 Valuation Change in Investments - Exchange Stabilization Fund  
Debit 5922 Valuation Change in Investments for Federal Government Sponsored Enterprise  
Debit 5923 Valuation Change in Investments - Beneficial Interest in Trust  
Debit 5997 Financing Sources Transferred In From Custodial Statement Collections  
Debit 6190 Contra Bad Debt Expense - Incurred for Others  
Debit 6199 Adjustment to Subsidy Expense  
Debit 6600 Applied Overhead  
Debit 6610 Cost Capitalization Offset  
    Credit 3310 Cumulative Results of Operations  
    Credit 5109 Contra Revenue for Goods Sold  
    Credit 5209 Contra Revenue for Services Provided  
    Credit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act  
    Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable  
    Credit 5318 Contra Revenue for Interest Revenue - Investments  
    Credit 5319 Contra Revenue for Interest Revenue - Other  
    Credit 5324 Contra Revenue for Penalties and Fines  
    Credit 5329 Contra Revenue for Administrative Fees  
    Credit 5406 Contra Revenue for Unfunded FECA Benefit Revenue  
    Credit 5409 Contra Revenue for Funded Benefit Program Revenue  
    Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue  
    Credit 5609 Contra Revenue for Donations - Financial Resources  
    Credit 5619 Contra Donated Revenue - Nonfinancial Resources  
    Credit 5649 Contra Forfeiture Revenue - Cash and Cash Equivalents  
    Credit 5659 Contra Forfeiture Revenue - Forfeitures of Property  
    Credit 5730 Financing Sources Transferred Out Without Reimbursement  
    Credit 5745 Appropriated Dedicated Collections 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

**U.S. Government Standard General Ledger  
Account Transactions**

Credit 5893 Tax Revenue Refunds - Unemployment  
 Credit 5894 Tax Revenue Refunds - Excise  
 Credit 5895 Tax Revenue Refunds - Estate and Gift  
 Credit 5896 Tax Revenue Refunds - Customs  
 Credit 5909 Contra Revenue for Other Revenue  
 Credit 5990 Collections for Others - Statement of Custodial Activity  
 Credit 5991 Accrued Collections for Others - Statement of Custodial Activity  
 Credit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position  
 Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position  
 Credit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General  
     Fund of the Treasury  
 Credit 6100 Operating Expenses/Program Costs  
 Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal  
     Financing Bank  
 Credit 6320 Interest Expenses on Securities  
 Credit 6330 Other Interest Expenses  
 Credit 6340 Interest Expense Accrued on the Liability for Loan Guarantees  
 Credit 6400 Benefit Expense  
 Credit 6500 Cost of Goods Sold  
 Credit 6710 Depreciation, Amortization, and Depletion  
 Credit 6720 Bad Debt Expense  
 Credit 6730 Imputed Costs  
 Credit 6790 Other Expenses Not Requiring Budgetary Resources  
 Credit 6800 Future Funded Expenses  
 Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget  
     Authority (Unobligated)  
 Credit 6900 Nonproduction Costs

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7110 Gains on Disposition of Assets - Other  
 Debit 7111 Gains on Disposition of Investments  
 Debit 7112 Gains on Disposition of Borrowings  
 Debit 7171 Gains on Changes in Long-Term Assumptions - From Experience  
 Debit 7180 Unrealized Gains  
 Debit 7190 Other Gains  
 Debit 7271 Gains on Changes in Long-Term Assumptions  
 Debit 7300 Extraordinary Items  
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors  
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
 Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year  
 Debit 7600 Changes in Actuarial Liability  
     Credit 3310 Cumulative Results of Operations

**U.S. Government Standard General Ledger  
Account Transactions**

F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 3310 Cumulative Results of Operations

Credit 7172 Losses on Changes in Long-Term Assumptions - From Experience

Credit 7210 Losses on Disposition of Assets - Other

Credit 7211 Losses on Disposition of Investments

Credit 7212 Losses on Disposition of Borrowings

Credit 7272 Losses on Changes in Long-Term Assumptions

Credit 7280 Unrealized Losses

Credit 7290 Other Losses

Credit 7300 Extraordinary Items

Credit 7400 Prior-Period Adjustments Due to Corrections of Errors

Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

Credit 7500 Distribution of Income - Dividend

Credit 7600 Changes in Actuarial Liability

F342 To record closing of fiscal-year activity to unexpended appropriations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 3100 Unexpended Appropriations - Cumulative

Debit 3101 Unexpended Appropriations - Appropriations Received

Debit 3102 Unexpended Appropriations - Transfers-In

Credit 3100 Unexpended Appropriations - Cumulative

Credit 3103 Unexpended Appropriations - Transfers-Out

Credit 3105 Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years  
Preceding the Prior Year

Credit 3106 Unexpended Appropriations - Adjustments

Credit 3107 Unexpended Appropriations - Used

Credit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

Credit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting  
Principles

F344 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.

**Comment:** Used to track guaranteed loan level.

**Memorandum Entry**

Debit 8040 Guaranteed Loan Level - Used Authority

Credit 8010 Guaranteed Loan Level

**U.S. Government Standard General Ledger  
Account Transactions**

F346 To record the closing of apportioned authority of guaranteed loan level into unused authority.

**Comment:** Prior-year balance of unused authority.

**Memorandum Entry**

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8045 Guaranteed Loan Level - Unused Authority

F348 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.

**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

**Memorandum Entry**

Debit 8053 Guaranteed Loan New Disbursements by Lender

Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

F350 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.

**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

**Memorandum Entry**

Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

F352 To record the closing of all unused guaranteed loan authority no longer available for use.

**Memorandum Entry**

Debit 8045 Guaranteed Loan Level - Unused Authority

Credit 8010 Guaranteed Loan Level

F354 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.

**Comment:** Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Budgetary Entry**

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**

None



**U.S. Government Standard General Ledger  
Account Transactions**

F356 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.

**Comment:** Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Reference:** USSGL implementation guidance; Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

**Proprietary Entry**

None

F358 To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.

**Comment:** See USSGL TC-F359 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection."

**Reference:** USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

**Budgetary Entry**

Debit 4399 Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation

Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

**Proprietary Entry**

None

F359 To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.

**Comment:** See USSGL TC-F358 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation."

**Reference:** USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

**Budgetary Entry**

Debit 4396 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection

Credit 4394 Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

F360 To reclassify a temporary reduction/cancellation at yearend.

**Comment:** Use Authority\_Type attribute "S" when recording temporary reductions of spending authority from offsetting collections. Record a debit to USSGL 4124 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). Return the authority to resources at the beginning of the next year by posting USSGL TC-A108.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary  
Reduction/Cancellation

Debit 4382 Temporary Reduction - New Budget Authority

Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**

None

F362 To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.

**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit 4382 Temporary Reduction - New Budget Authority

Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested  
Balances - Temporary Reduction

**Proprietary Entry**

None

F364 To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.

**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances -  
Temporary Reduction

Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

F366 To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.

**Comment:** Use this transaction only with specific invested TAFS. For Treasury-Managed Trust Funds, the Bureau of the Public Debt simultaneously posts USSGL TC-F368.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit 4382 Temporary Reduction - New Budget Authority

Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction

**Proprietary Entry**

None

F368 To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS).

**Comment:** Only use this transaction with specific invested special and trust TAFS. The agency TAFS simultaneously posts USSGL TC-F366.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**

None

F369 To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.

**Comment:** Record USSGL account 4121 if previously recorded as a debit in conjunction with USSGL TC-A519. Record USSGL account 4384 if the Treasury Appropriation Fund Symbol (TAFS) received a cancellation of amounts payable from invested trust or special fund balances.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**

Debit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

Credit 4121 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation

Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

- F370 To record the closing of memorandum accounts for purchases.  
**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Memorandum Entry**

Debit 8801 Offset for Purchases of Assets  
Credit 8802 Purchases of Property, Plant, and Equipment  
Credit 8803 Purchases of Inventory and Related Property  
Credit 8804 Purchases of Assets - Other

- F372 To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.  
**Comment:** Reverse this transaction for the receiving entity.  
**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**

Debit 4199 Transfer of Expired Expenditure Transfers - Receivable  
Credit 4225 Expenditure Transfers from Trust Funds - Receivable

**Proprietary Entry**

None

- F374 To record the closing of USSGL account 4081 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred  
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**

None

- F376 To record the closing of USSGL account 4082 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred  
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

F378 To record the closing of USSGL account 4083 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred

Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

**Proprietary Entry**

None

F380 To record the closing of USSGL account 4230 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit 4230 Unfilled Customer Orders Without Advance - Transferred

Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**

None

F382 To record the closing of USSGL account 4231 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit 4231 Unfilled Customer Orders With Advance - Transferred

Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**

None

F384 To record the closing of USSGL account 4232 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4225

**Budgetary Entry**

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Credit 4225 Expenditure Transfers from Trust Funds - Receivable

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

- F386 To record the closing of USSGL account 4233 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred  
Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**

None

- F388 To record the closing of USSGL account 4234 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit 4234 Other Federal Receivables - Transferred  
Credit 4287 Other Federal Receivables

**Proprietary Entry**

None

- F390 To record the closing of canceled authority for partial cancellations.  
**Comment:** Also post USSGL TC-F301 to reclassify the balance of partially canceled authority to memorandum accounts.  
**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

**Budgetary Entry**

Debit 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant  
Credit 4201 Total Actual Resources - Collected

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

**G100 - G299 MEMORANDUM ENTRIES - All Memorandum Entries (Excluding Closing Memorandum Entries)**

G102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.

**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**

Debit 8010 Guaranteed Loan Level

Credit 8015 Guaranteed Loan Level - Unapportioned

G104 To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.

**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**

Debit 8015 Guaranteed Loan Level - Unapportioned

Credit 8020 Guaranteed Loan Level - Apportioned

G106 To record the binding contracts entered into by private lenders.

**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8040 Guaranteed Loan Level - Used Authority

G108 To record the disbursement of a loan.

**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**

Debit 8050 Guaranteed Loan Principal Outstanding

Credit 8053 Guaranteed Loan New Disbursements by Lender

G110 To record the repayment of principal from borrowers.

**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**

Debit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

Credit 8050 Guaranteed Loan Principal Outstanding

**U.S. Government Standard General Ledger  
Account Transactions**

G120 To record activity for current-year purchases of property, plant, and equipment.

**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Memorandum Entry**

Debit 8802 Purchases of Property, Plant, and Equipment

Credit 8801 Offset for Purchases of Assets

G122 To record activity for current-year purchases of inventory and related property.

**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

**Memorandum Entry**

Debit 8803 Purchases of Inventory and Related Property

Credit 8801 Offset for Purchases of Assets

G124 To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).

**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, and D134.

**Memorandum Entry**

Debit 8804 Purchases of Assets - Other

Credit 8801 Offset for Purchases of Assets



**U.S. Government Standard General Ledger  
Account Transactions**

**H100 - H799**

H100 To record equity contributions to increase fiduciary net assets.

**Comment:** Equity contributions directly increase beneficiaries' equity. This transaction is similar to the private sector's contributed capital.

**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1130 Funds Held by the Public

Debit 1190 Other Cash

Debit 1193 International Monetary Fund Assets - Reserve Position

Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

Debit 1195 Other Monetary Assets

Debit 1200 Foreign Currency

Debit 1310 Accounts Receivable

Debit 1320 Funded Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable - Not Otherwise Classified

Debit 1341 Interest Receivable - Loans

Debit 1342 Interest Receivable - Investments

Debit 1343 Interest Receivable - Taxes

Debit 1350 Loans Receivable

Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified

Debit 1361 Penalties and Fines Receivable - Loans

Debit 1363 Penalties and Fines Receivable - Taxes

Debit 1370 Administrative Fees Receivable - Not Otherwise Classified

Debit 1371 Administrative Fees Receivable - Loans

Debit 1373 Administrative Fees Receivable - Taxes

Debit 1410 Advances and Prepayments

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1618 Market Adjustment - Investments

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**U.S. Government Standard General Ledger  
Account Transactions**

Debit 1690 Other Investments  
Debit 1711 Land and Land Rights  
Debit 1712 Improvements to Land  
Debit 1720 Construction-in-Progress  
Debit 1730 Buildings, Improvements, and Renovations  
Debit 1740 Other Structures and Facilities  
Debit 1750 Equipment  
Debit 1810 Assets Under Capital Lease  
Debit 1820 Leasehold Improvements  
Debit 1830 Internal-Use Software  
Debit 1832 Internal-Use Software in Development  
Debit 1840 Other Natural Resources  
Debit 1890 Other General Property, Plant, and Equipment  
Debit 1990 Other Assets  
    Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
    Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
    Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
    Credit 3410 Contributions to Fiduciary Net Assets

**U.S. Government Standard General Ledger  
Account Transactions**

H200 To record equity withdrawals or distributions of fiduciary net assets.

**Comment:** Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.

**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 3420 Withdrawals or Distributions of Fiduciary Net Assets

    Credit 1010 Fund Balance With Treasury

    Credit 1130 Funds Held by the Public

    Credit 1190 Other Cash

    Credit 1193 International Monetary Fund Assets - Reserve Position

    Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

    Credit 1195 Other Monetary Assets

    Credit 1200 Foreign Currency

    Credit 1310 Accounts Receivable

    Credit 1320 Funded Employment Benefit Contributions Receivable

    Credit 1340 Interest Receivable - Not Otherwise Classified

    Credit 1341 Interest Receivable - Loans

    Credit 1342 Interest Receivable - Investments

    Credit 1343 Interest Receivable - Taxes

    Credit 1350 Loans Receivable

    Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

    Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified

    Credit 1361 Penalties and Fines Receivable - Loans

    Credit 1363 Penalties and Fines Receivable - Taxes

    Credit 1370 Administrative Fees Receivable - Not Otherwise Classified

    Credit 1371 Administrative Fees Receivable - Loans

    Credit 1373 Administrative Fees Receivable - Taxes

    Credit 1410 Advances and Prepayments

    Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

    Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

    Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

    Credit 1618 Market Adjustment - Investments

    Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

    Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

    Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

    Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

    Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**U.S. Government Standard General Ledger  
Account Transactions**

Credit 1690 Other Investments  
 Credit 1711 Land and Land Rights  
 Credit 1712 Improvements to Land  
 Credit 1720 Construction-in-Progress  
 Credit 1730 Buildings, Improvements, and Renovations  
 Credit 1740 Other Structures and Facilities  
 Credit 1750 Equipment  
 Credit 1810 Assets Under Capital Lease  
 Credit 1820 Leasehold Improvements  
 Credit 1830 Internal-Use Software  
 Credit 1832 Internal-Use Software in Development  
 Credit 1840 Other Natural Resources  
 Credit 1890 Other General Property, Plant, and Equipment  
 Credit 1990 Other Assets

- H300 To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.  
**Comment:** Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.  
**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**

None

**Proprietary Entry**

Debit 3400 Fiduciary Net Assets

Credit 6100 Operating Expenses/Program Costs  
 Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank  
 Credit 6320 Interest Expenses on Securities  
 Credit 6330 Other Interest Expenses  
 Credit 6790 Other Expenses Not Requiring Budgetary Resources  
 Credit 6800 Future Funded Expenses  
 Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)  
 Credit 6900 Nonproduction Costs  
 Credit 7210 Losses on Disposition of Assets - Other  
 Credit 7211 Losses on Disposition of Investments  
 Credit 7212 Losses on Disposition of Borrowings  
 Credit 7280 Unrealized Losses  
 Credit 7290 Other Losses  
 Credit 7300 Extraordinary Items  
 Credit 7400 Prior-Period Adjustments Due to Corrections of Errors  
 Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
 Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

**U.S. Government Standard General Ledger  
Account Transactions**

- H301 To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.  
**Comment:** Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.  
**Reference:** FASAB SFFAS No.31

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5200 Revenue From Services Provided  
 Debit 5310 Interest Revenue - Other  
 Debit 5311 Interest Revenue - Investments  
 Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
 Debit 5320 Penalties and Fines Revenue  
 Debit 5325 Administrative Fees Revenue  
 Debit 5400 Funded Benefit Program Revenue  
 Debit 5500 Insurance and Guarantee Premium Revenue  
 Debit 5600 Donated Revenue - Financial Resources  
 Debit 5610 Donated Revenue - Nonfinancial Resources  
 Debit 5900 Other Revenue  
 Debit 7110 Gains on Disposition of Assets - Other  
 Debit 7111 Gains on Disposition of Investments  
 Debit 7112 Gains on Disposition of Borrowings  
 Debit 7180 Unrealized Gains  
 Debit 7190 Other Gains  
 Debit 7300 Extraordinary Items  
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors  
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
 Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year  
     Credit 3400 Fiduciary Net Assets  
     Credit 5209 Contra Revenue for Services Provided  
     Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable  
     Credit 5318 Contra Revenue for Interest Revenue - Investments  
     Credit 5319 Contra Revenue for Interest Revenue - Other  
     Credit 5324 Contra Revenue for Penalties and Fines  
     Credit 5329 Contra Revenue for Administrative Fees  
     Credit 5409 Contra Revenue for Funded Benefit Program Revenue  
     Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue  
     Credit 5609 Contra Revenue for Donations - Financial Resources  
     Credit 5619 Contra Donated Revenue - Nonfinancial Resources  
     Credit 5909 Contra Revenue for Other Revenue

**U.S. Government Standard General Ledger  
Account Transactions**

H310 To close equity contributions to fiduciary net assets.

**Comment:** Equity contributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**

None

**Proprietary Entry**

Debit 3410 Contributions to Fiduciary Net Assets

Credit 3400 Fiduciary Net Assets

H312 To close equity withdrawals or disbursements to fiduciary net assets.

**Comment:** Equity withdrawals or distributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**

None

**Proprietary Entry**

Debit 3400 Fiduciary Net Assets

Credit 3420 Withdrawals or Distributions of Fiduciary Net Assets

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

| DEBIT          |                |                |                | CREDIT         |               |                |                |
|----------------|----------------|----------------|----------------|----------------|---------------|----------------|----------------|
| A104           | A492 <b>R</b>  | C124           | C604           | A112           | A486          | B120           | B166           |
| A110           | A502           | C125           | C605           | A132           | A488          | B121           | B202           |
| A133 <b>AP</b> | A506           | C128           | C606           | A133           | A490          | B121 <b>AP</b> | B308           |
| A155           | A508           | C130           | C607           | A134           | A492          | B122           | C149 <b>AP</b> |
| A156           | A510           | C132           | C608           | A136           | A504          | B124           | C151 <b>AP</b> |
| A157           | A522           | C134           | C610           | A141           | A512          | B124 <b>AP</b> | C153 <b>AP</b> |
| A170           | A524           | C136           | C611           | A146           | A514          | B126           | C163           |
| A171           | A528           | C137           | C612           | A160           | A518          | B126 <b>AP</b> | C406           |
| A175           | A530 <b>R</b>  | C138           | C614           | A169           | A526          | B128           | C408           |
| A181           | A531           | C139           | C615           | A180           | A530          | B128 <b>AP</b> | C432           |
| A184           | A536           | C140           | C616           | A183           | A531 <b>R</b> | B129           | C780           |
| A185           | A540           | C141           | C618           | A185 <b>AP</b> | A538          | B130           | D122           |
| A186           | A544           | C141 <b>AP</b> | C622           | A189           | A542          | B131           | D126           |
| A188           | A704           | C143           | C624           | A210           | A546          | B132           | D306           |
| A189 <b>AP</b> | A708           | C145           | C626           | A404           | A712          | B132 <b>AP</b> | D436           |
| A195           | B121 <b>AP</b> | C146           | C628           | A406           | B102          | B133           | D438           |
| A198           | B123           | C149           | C630           | A412           | B103          | B135 <b>AP</b> | D502           |
| A199 <b>AP</b> | B125           | C151           | C632           | A414           | B104          | B136           | D506           |
| A202           | B127           | C153           | C634           | A430           | B105          | B137           | D507           |
| A212           | B135           | C154           | C636           | A432           | B106          | B137 <b>AP</b> | E509           |
| A408           | B150 <b>R</b>  | C155           | C638           | A434           | B107          | B138           | F106           |
| A410           | B602           | C156           | C640           | A440           | B108          | B139           | F108           |
| A420           | C103           | C158           | C646           | A442           | B109          | B150           | F110           |
| A436           | C106           | C172           | C647           | A452           | B110          | B160           | F120           |
| A438           | C107           | C176           | C702           | A464           | B112          | B160 <b>AP</b> | F121           |
| A444           | C108           | C182           | C704           | A466           | B113          | B162           | F122           |
| A446           | C109           | C185           | C706           | A469           | B114          | B162 <b>AP</b> | F124           |
| A448           | C111           | C186           | C708           | A476           | B116          | B163           | F128 <b>AP</b> |
| A450           | C112           | C188           | D108           | A478           | B118          | B163 <b>AP</b> | F146           |
| A460           | C114           | C190           | D308 <b>AP</b> | A484           | B119          | B165           | H200           |
| A462           | C116           | C196           | D310           |                |               |                |                |
| A467           | C117           | C200           | D502 <b>R</b>  |                |               |                |                |
| A472           | C120           | C202           | D504           |                |               |                |                |
| A474           | C121           | C204           | F107           |                |               |                |                |
| A480           | C122           | C602           | F108 <b>R</b>  |                |               |                |                |
| A482           | C123           | C603           | H100           |                |               |                |                |

R = The USSGL transaction mentions "Reverse" in the description.

**U.S. Government Standard General Ledger  
Account Transaction Postings**

AP = The USSGL transaction mentions "Also Post" in the description.

ACCOUNT NUMBER AND TITLE: 1090 FUND BALANCE WITH TREASURY  
UNDER A CONTINUING RESOLUTION

| DEBIT               | CREDIT                 |
|---------------------|------------------------|
| A196 <b>AP</b> A197 | A198    A199 <b>AP</b> |

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

| DEBIT                        | CREDIT                     |
|------------------------------|----------------------------|
| C144    D310<br>C174    D556 | C144 <b>R</b> D306<br>C176 |

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

| DEBIT        | CREDIT                        |
|--------------|-------------------------------|
| D310    D502 | D306    D504<br>D502 <b>R</b> |

ACCOUNT NUMBER AND TITLE: 1125 U.S. DEBIT CARD FUNDS

| DEBIT | CREDIT                        |
|-------|-------------------------------|
| D502  | B309    D502 <b>R</b><br>B606 |



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| A250  | C751 | C755 | B150R  | B154 | H200 |
| A251  | C752 | D310 | B152   | D306 |      |
| B150  | C753 | H100 |        |      |      |
| C750  | C754 |      |        |      |      |

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| C108  | D310 | B140   | D506 |
| C150  | H100 | D306   | H200 |

ACCOUNT NUMBER AND TITLE: 1193 INTERNATIONAL MONETARY FUND  
ASSETS - RESERVE POSITION

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| C150  | H100 | D306   | H200 |
| D310  |      |        |      |

ACCOUNT NUMBER AND TITLE: 1194 EXCHANGE STABILIZATION FUND  
ASSETS - HOLDINGS OF SPECIAL  
DRAWING RIGHTS

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| B141  | D310 | D616 | B446   | D602 | H200 |
| C119  | D595 | H100 | D306   | D606 |      |
| C150  | D604 |      |        |      |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| C150  | H100 | D306   | H200 |
| D310  |      |        |      |

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

| DEBIT |      |      | CREDIT |       |      |
|-------|------|------|--------|-------|------|
| B140  | D310 | D579 | B142   | D572  | D600 |
| C192  | D574 | D600 | C440   | D576  | H200 |
| C194  | D578 | H100 | D306   | D579R |      |

ACCOUNT NUMBER AND TITLE: 1205 FOREIGN CURRENCY DENOMINATED  
EQUIVALENT ASSETS

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| B144  | D575 | B146   | C126 |
| C115  | D600 | C115   | D573 |
| C157  |      |        |      |

ACCOUNT NUMBER AND TITLE: 1209 UNINVESTED FOREIGN CURRENCY

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| C113  | C600 | B144   | B153 |
| C126  | C601 |        |      |
| C127  |      |        |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

| DEBIT          |      |      |                | CREDIT |                |      |      |
|----------------|------|------|----------------|--------|----------------|------|------|
| A498           | C412 | C438 | D130           | A195   | C136           | C143 | D306 |
| A714           | C414 | C440 | D310           | A499   | C137           | C146 | D408 |
| B108 <b>AP</b> | C415 | C610 | D578           | A502   | C138           | C178 | D576 |
| C402           | C416 | C644 | E604           | C106   | C139           | C186 | E508 |
| C403           | C420 | C648 | F144 <b>AP</b> | C109   | C140           | C194 | F144 |
| C404 <b>AP</b> | C422 | C650 | H100           | C130   | C141 <b>AP</b> | C647 | H200 |
| C406           | C430 | D128 |                |        |                |      |      |

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON  
ACCOUNTS RECEIVABLE

| DEBIT         |      | CREDIT |      |
|---------------|------|--------|------|
| D306          | D408 | D310   | D420 |
| D402 <b>R</b> | E508 | D402   | D424 |
|               |      | D404   | E604 |

ACCOUNT NUMBER AND TITLE: 1320 FUNDED EMPLOYMENT BENEFIT  
CONTRIBUTIONS RECEIVABLE

| DEBIT |      |                | CREDIT |      |      |
|-------|------|----------------|--------|------|------|
| A715  | C422 | F144 <b>AP</b> | A195   | C185 | E508 |
| C416  | D310 | H100           | C109   | D306 | H200 |
| C420  | E604 |                |        |      |      |

ACCOUNT NUMBER AND TITLE: 1321 UNFUNDED FECA BENEFIT  
CONTRIBUTIONS RECEIVABLE

| DEBIT | CREDIT        |
|-------|---------------|
| C421  | A715 <b>R</b> |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

| DEBIT          |      | CREDIT         |      |
|----------------|------|----------------|------|
| C402           | D310 | C141 <b>AP</b> | D410 |
| C404 <b>AP</b> | E604 | C143           | E508 |
| C422           |      | D306           |      |

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES  
RECEIVABLE

| DEBIT         |      | CREDIT |      |
|---------------|------|--------|------|
| D306          | D410 | D310   | D424 |
| D402 <b>R</b> | E508 | D402   | E604 |
|               |      | D404   |      |

ACCOUNT NUMBER AND TITLE: 1330 RECEIVABLE FOR TRANSFERS OF  
CURRENTLY INVESTED BALANCES

| DEBIT |      |      |      | CREDIT         |      |      |                |
|-------|------|------|------|----------------|------|------|----------------|
| A161  | A177 | A516 | D310 | A135 <b>AP</b> | A420 | A518 | E508           |
| A173  | A416 | A532 | E604 | A157           | A422 | A519 | F123 <b>AP</b> |
|       |      |      |      | A165           | A440 | A524 |                |
|       |      |      |      | A175           | A442 | A536 |                |
|       |      |      |      | A181           | A452 | D306 |                |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS  
RECEIVABLE

| DEBIT |      | CREDIT |       |
|-------|------|--------|-------|
| A458  | D310 | A456   | D144R |
| A498  | E604 | A499   | D306  |
| D144  |      | A502   | E508  |

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE - NOT  
OTHERWISE CLASSIFIED

| DEBIT  |        |        |        | CREDIT |        |      |      |
|--------|--------|--------|--------|--------|--------|------|------|
| B104AP | B162AP | C422   | F144AP | A195   | C140   | C161 | D416 |
| B124AP | B163AP | C435   | H100   | A250   | C141AP | C162 | E508 |
| B126AP | C402   | C437AP |        | A251   | C143   | C163 | H200 |
| B128AP | C416   | D310   |        | C109   | C146   | D306 |      |
| B160AP | C420   | E604   |        |        |        |      |      |

ACCOUNT NUMBER AND TITLE: 1341 INTEREST RECEIVABLE - LOANS

| DEBIT  |        |      |      | CREDIT |        |      |      |
|--------|--------|------|------|--------|--------|------|------|
| B124AP | B162AP | C420 | D310 | A195   | C141AP | C163 | D414 |
| B126AP | B163AP | C422 | E604 | A250   | C143   | C409 | D416 |
| B128AP | C402   | C428 | H100 | A251   | C146   | C444 | D426 |
| B160AP | C416   | C435 |      | C109   | C161   | C614 | E508 |
|        |        |      |      | C140   | C162   | D306 | H200 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1342 INTEREST RECEIVABLE -  
INVESTMENTS

| DEBIT          |                |      |      | CREDIT |                |      |      |
|----------------|----------------|------|------|--------|----------------|------|------|
| B124 <b>AP</b> | B153           | C417 | D310 | A195   | C126           | C146 | D416 |
| B126 <b>AP</b> | B160 <b>AP</b> | C418 | E604 | A250   | C127           | C156 | E508 |
| B128 <b>AP</b> | B162 <b>AP</b> | C419 | H100 | A251   | C140           | C600 | H200 |
| B129           | B163 <b>AP</b> | C420 |      | C109   | C141 <b>AP</b> | C601 |      |
| B132 <b>AP</b> | C402           | C422 |      | C113   | C143           | D306 |      |
| B133           | C416           | C423 |      |        |                |      |      |

ACCOUNT NUMBER AND TITLE: 1343 INTEREST RECEIVABLE - TAXES

| DEBIT |      |      |  | CREDIT |                |      |  |
|-------|------|------|--|--------|----------------|------|--|
| C402  | C422 | H100 |  | A195   | C140           | D306 |  |
| C416  | D310 |      |  | A250   | C141 <b>AP</b> | D416 |  |
| C420  | E604 |      |  | A251   | C143           | E508 |  |
|       |      |      |  | C109   | C146           | H200 |  |

ACCOUNT NUMBER AND TITLE: 1344 INTEREST RECEIVABLE ON SPECIAL  
DRAWING RIGHTS

| DEBIT |      |  |  | CREDIT |      |  |  |
|-------|------|--|--|--------|------|--|--|
| D612  | D614 |  |  | C146   | D616 |  |  |

ACCOUNT NUMBER AND TITLE: 1345 ALLOWANCE FOR LOSS ON  
INTEREST RECEIVABLE - LOANS

| DEBIT |      |  |  | CREDIT |      |  |  |
|-------|------|--|--|--------|------|--|--|
| D306  | D426 |  |  | D310   | D424 |  |  |
| D416  | E508 |  |  | D404   | E604 |  |  |
|       |      |  |  | D420   |      |  |  |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1346 ALLOWANCE FOR LOSS ON INTEREST  
RECEIVABLE - INVESTMENTS

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D306  | E508 | D310   | D424 |
| D416  |      | D404   | E604 |
|       |      | D420   |      |

ACCOUNT NUMBER AND TITLE: 1347 ALLOWANCE FOR LOSS ON  
INTEREST RECEIVABLE - NOT  
OTHERWISE CLASSIFIED

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D306  | E508 | D310   | D424 |
| D416  |      | D404   | E604 |
|       |      | D420   |      |

ACCOUNT NUMBER AND TITLE: 1348 ALLOWANCE FOR LOSS ON  
INTEREST RECEIVABLE - TAXES

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D306  | E508 | D310   | D424 |
| D416  |      | D404   | E604 |
|       |      | D420   |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

| DEBIT          |      |      |      | CREDIT |      |      |      |
|----------------|------|------|------|--------|------|------|------|
| B104 <b>AP</b> | C428 | C616 | H100 | C109   | C162 | D306 | E508 |
| C408           | C431 | D310 |      | C148   | C163 | D412 | H200 |
| C409           | C432 | E604 |      | C149   | C180 | D414 |      |
|                |      |      |      | C161   | C614 | D426 |      |

ACCOUNT NUMBER AND TITLE: 1351 CAPITALIZED LOAN INTEREST  
RECEIVABLE - NON-CREDIT REFORM

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| C444  | H100 | C151   | H200 |

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS  
RECEIVABLE

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| C180  | D412 | D310   | E604 |
| D306  | E508 | D404   |      |

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES AND FINES RECEIVABLE -  
NOT OTHERWISE CLASSIFIED

| DEBIT |      |                | CREDIT         |      |      |
|-------|------|----------------|----------------|------|------|
| C402  | C422 | F144 <b>AP</b> | A195           | C143 | D406 |
| C416  | D310 | H100           | C109           | C146 | E508 |
| C420  | E604 |                | C141 <b>AP</b> | D306 | H200 |



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1361 PENALTIES AND FINES RECEIVABLE -  
LOANS

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| C402  | C422 | H100 | A195   | D306 | H200 |
| C416  | D310 |      | C109   | D406 |      |
| C420  | E604 |      | C146   | E508 |      |

ACCOUNT NUMBER AND TITLE: 1363 PENALTIES AND FINES RECEIVABLE -  
TAXES

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| C402  | C422 | H100 | A195   | C143 | D406 |
| C416  | D310 |      | C109   | C146 | E508 |
| C420  | E604 |      | C141AP | D306 | H200 |

ACCOUNT NUMBER AND TITLE: 1365 ALLOWANCE FOR LOSS ON  
PENALTIES AND FINES RECEIVABLE -  
LOANS

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D306  | E508 | D310   | D424 |
| D406  |      | D420   | E604 |

ACCOUNT NUMBER AND TITLE: 1367 ALLOWANCE FOR LOSS ON  
PENALTIES AND FINES RECEIVABLE -  
NOT OTHERWISE CLASSIFIED

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D306  | E508 | D310   | D424 |
| D406  |      | D420   | E604 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1368 ALLOWANCE FOR LOSS ON  
PENALTIES AND FINES RECEIVABLE -  
TAXES

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D306  | E508 | D310   | D424 |
| D406  |      | D420   | E604 |

ACCOUNT NUMBER AND TITLE: 1370 ADMINISTRATIVE FEES RECEIVABLE  
- NOT OTHERWISE CLASSIFIED

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| C402  | C422 | H100 | A195   | C143 | D407 |
| C416  | D310 |      | C109   | C146 | E508 |
| C420  | E604 |      | C141AP | D306 | H200 |

ACCOUNT NUMBER AND TITLE: 1371 ADMINISTRATIVE FEES RECEIVABLE  
- LOANS

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| C402  | C422 | H100 | A195   | C143 | D407 |
| C416  | D310 |      | C109   | C146 | E508 |
| C420  | E604 |      | C141AP | D306 | H200 |

ACCOUNT NUMBER AND TITLE: 1373 ADMINISTRATIVE FEES RECEIVABLE  
- TAXES

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| C402  | C422 | H100 | A195   | C143 | D407 |
| C416  | D310 |      | C109   | C146 | E508 |
| C420  | E604 |      | C141AP | D306 | H200 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1375 ALLOWANCE FOR LOSS ON  
ADMINISTRATIVE FEES RECEIVABLE  
- LOANS

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D306  | E508 | D310   | D424 |
| D407  |      | D420   | E604 |

ACCOUNT NUMBER AND TITLE: 1377 ALLOWANCE FOR LOSS ON  
ADMINISTRATIVE FEES RECEIVABLE  
- NOT OTHERWISE CLASSIFIED

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D306  | E508 | D310   | D424 |
| D407  |      | D420   | E604 |

ACCOUNT NUMBER AND TITLE: 1378 ALLOWANCE FOR LOSS ON  
ADMINISTRATIVE FEES RECEIVABLE  
- TAXES

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D306  | E508 | D310   | D424 |
| D407  |      | D420   | E604 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1380 LOANS RECEIVABLE - TROUBLED  
ASSETS RELIEF PROGRAM

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| C408  | D310 | C107   | D413 |
| C433  | E604 | C153   | E508 |
| C446  |      | D306   |      |

ACCOUNT NUMBER AND TITLE: 1381 INTEREST RECEIVABLE - LOANS -  
TROUBLED ASSETS RELIEF  
PROGRAM

| DEBIT |      |      | CREDIT             |      |      |
|-------|------|------|--------------------|------|------|
| C420  | C436 | E604 | C107               | C446 | E508 |
| C434  | D310 |      | C141 <sup>AP</sup> | D306 |      |
|       |      |      | C143               | D415 |      |

ACCOUNT NUMBER AND TITLE: 1384 INTEREST RECEIVABLE - FOREIGN  
CURRENCY DENOMINATED ASSETS

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| B144  | C420 | C115   | C157 |
|       |      | C126   |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1385 ALLOWANCE FOR LOSS ON  
INTEREST RECEIVABLE - LOANS -  
TROUBLED ASSETS RELIEF  
PROGRAM

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D306  | D415 | C434   | D424 |
| D402R | E508 | D310   | E604 |
|       |      | D402   |      |

ACCOUNT NUMBER AND TITLE: 1389 ALLOWANCE FOR SUBSIDY - LOANS -  
TROUBLED ASSETS RELIEF  
PROGRAM

| DEBIT |      | CREDIT |      |      |
|-------|------|--------|------|------|
| D306  | E118 | C103   | C433 | E604 |
| D413  | E508 | C107   | C438 |      |
|       |      | C118   | D310 |      |

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| C163  | D414 | E508 | A202AP | C109 | C428 |
| C612  | D580 |      | A204   | C118 | C438 |
| D306  | E118 |      | B104AP | C163 | D310 |
|       |      |      | C103   | C412 | E604 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

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 <b>AP</b> | C646 | D306           | D566 |
| B406  | D126           | D544 <b>R</b> | E606 | C132           | C648 | D308 <b>AP</b> | D568 |
| B604  | D134           | D546          |      | C134           | D102 | D418           | E406 |
| C164  | D310           | D566 <b>R</b> |      | C414           | D108 | D542           | E510 |
| D106  | D526 <b>AP</b> | D569          |      | C644           | D110 | D544           | E602 |

ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND  
SUPPLIES HELD IN RESERVE FOR  
FUTURE USE

| DEBIT |      |      | CREDIT         |      |                |
|-------|------|------|----------------|------|----------------|
| B402  | D107 | D544 | B108 <b>AP</b> | D102 | D308 <b>AP</b> |
| B406  | D126 | E602 | C132           | D108 | D544 <b>R</b>  |
| B604  | D134 | E606 | C134           | D110 | D546           |
| D106  | D310 |      | C414           | D306 | E510           |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

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 <b>AP</b> | E510 |

ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND  
SUPPLIES - ALLOWANCE

| DEBIT |               | CREDIT |      |
|-------|---------------|--------|------|
| C644  | D306          | D310   | E606 |
| C646  | D528 <b>R</b> | D528   |      |
| C648  | E510          |        |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1521 INVENTORY PURCHASED FOR  
RESALE

| DEBIT |      |               |               | CREDIT |                |               |      |
|-------|------|---------------|---------------|--------|----------------|---------------|------|
| B402  | D106 | D310          | D566 <b>R</b> | C132   | D110           | D523          | E408 |
| B406  | D107 | D522 <b>R</b> | D569          | C644   | D306           | D524          | E510 |
| B430  | D126 | D524 <b>R</b> | E602          | C646   | D308 <b>AP</b> | D534          | E602 |
| B604  | D134 | D540          | E606          | C648   | D418           | D540 <b>R</b> |      |
|       |      |               |               | D102   | D428           | D566          |      |
|       |      |               |               | D108   | D522           | D568          |      |

ACCOUNT NUMBER AND TITLE: 1522 INVENTORY HELD IN RESERVE FOR  
FUTURE SALE

| DEBIT |      |      | CREDIT         |      |                |
|-------|------|------|----------------|------|----------------|
| B402  | D107 | D522 | B108 <b>AP</b> | D102 | D308 <b>AP</b> |
| B406  | D126 | E602 | C132           | D108 | D428           |
| B604  | D134 | E606 | C134           | D110 | D522 <b>R</b>  |
| D106  | D310 |      | C414           | D306 | E510           |

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

| DEBIT |      |      | CREDIT |               |      |
|-------|------|------|--------|---------------|------|
| C430  | D534 | E602 | D306   | D524 <b>R</b> | E510 |
| D310  | E412 | E606 | D428   | D536          |      |
| D524  | E414 |      |        |               |      |

ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE,  
AND UNSERVICEABLE

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D310  | E602 | C626   | D428 |
| D523  | E606 | D306   | E510 |



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

| DEBIT |      |      |      | CREDIT         |      |                |      |
|-------|------|------|------|----------------|------|----------------|------|
| B402  | C164 | D126 | E602 | B108 <b>AP</b> | C646 | D306           | E406 |
| B406  | D106 | D134 | E606 | C132           | C648 | D308 <b>AP</b> | 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 <b>AP</b> | C646 | D306           | E116 |
| D107  | D310 | E114 | E606 | C132           | C648 | D308 <b>AP</b> | E406 |
| D126  | D514 | E404 |      | C134           | D102 | D418           | E510 |
|       |      |      |      | C414           | D108 | D428           |      |
|       |      |      |      | C644           | D110 | D520           |      |

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

| DEBIT |      |               |      | CREDIT         |                |      |               |
|-------|------|---------------|------|----------------|----------------|------|---------------|
| B402  | D106 | D310          | D540 | B108 <b>AP</b> | C648           | D418 | D538          |
| B406  | D107 | D520          | E114 | C132           | D102           | D428 | D540 <b>R</b> |
| B604  | D126 | D522 <b>R</b> | E602 | C134           | D108           | D522 | E116          |
| C164  | D134 | D524 <b>R</b> | E606 | C414           | D110           | D523 | E406          |
|       |      |               |      | C644           | D306           | D524 | E408          |
|       |      |               |      | C646           | D308 <b>AP</b> | D534 | E510          |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

| DEBIT |               |               | CREDIT |      |      |
|-------|---------------|---------------|--------|------|------|
| C644  | D418          | E109          | C430   | D532 | E410 |
| C646  | D428          | E109 <b>R</b> | D310   | D540 | E606 |
| C648  | D538          | E510          |        |      |      |
| D306  | D540 <b>R</b> |               |        |      |      |

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

| DEBIT |      | CREDIT        |      |
|-------|------|---------------|------|
| C166  | E606 | C170          | D555 |
| D310  |      | C174 <b>R</b> | E510 |
|       |      | D306          |      |

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| C170  | D310 | D306   | D588 |
|       |      | D506   |      |

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR  
SALE

| DEBIT |      |      | CREDIT        |      |      |
|-------|------|------|---------------|------|------|
| B432  | C178 | D554 | C636 <b>R</b> | C648 | D556 |
| B434  | D310 | E606 | C638          | D306 | D558 |
|       |      |      | C644          | D418 | D562 |
|       |      |      | C646          | D430 | E510 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR  
DONATION OR USE

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D310  | D562 | D306   | E504 |
| D558  | E606 | D430   | E510 |
|       |      | D560   |      |

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY -  
ALLOWANCE

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| B130  | C648 | D430 | D310   | E418 | E606 |
| C644  | D306 | E510 |        |      |      |
| C646  | D418 |      |        |      |      |

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| B116  | C162 | D426 | C109   | C616 | E510 |
| B428  | C163 | E606 | C612   | C628 |      |
| C161  | D310 |      | C614   | D306 |      |

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY -  
ALLOWANCE

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| B114  | E510 | D310   | D518 |
| D306  |      | D426   | E606 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE  
SUPPORT AND STABILIZATION  
SUPPORT PROGRAMS

| DEBIT |      |      |      | CREDIT         |      |                |      |
|-------|------|------|------|----------------|------|----------------|------|
| B402  | C180 | D126 | E606 | B108 <b>AP</b> | C644 | D110           | E408 |
| B406  | D106 | D134 |      | C132           | C646 | D306           | E506 |
| B604  | D107 | D310 |      | C134           | C648 | D308 <b>AP</b> | E510 |
|       |      |      |      | C414           | D102 | D418           |      |
|       |      |      |      | C642           | D108 | D432           |      |

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| C642  | C648 | D432 | D310   | D564 | E606 |
| C644  | D306 | E510 |        |      |      |
| C646  | D418 |      |        |      |      |

ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN  
RESERVE

| DEBIT |      |      | CREDIT         |      |                |      |
|-------|------|------|----------------|------|----------------|------|
| B402  | D106 | D134 | B108 <b>AP</b> | D102 | D308 <b>AP</b> | E416 |
| B406  | D107 | D310 | C132           | D108 | D548           | E510 |
| B604  | D126 | E606 | C134           | D110 | D550           |      |
|       |      |      | C414           | D306 | D552           |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR  
SALE

| DEBIT |      |      |      | CREDIT         |      |                |      |
|-------|------|------|------|----------------|------|----------------|------|
| B402  | C164 | D126 | D552 | B108 <b>AP</b> | C630 | D108           | D548 |
| B406  | D106 | D134 | E606 | C132           | C632 | D110           | D550 |
| B604  | D107 | D310 |      | C134           | C634 | D306           | E510 |
|       |      |      |      | C414           | D102 | D308 <b>AP</b> |      |

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

| DEBIT |      |      |      | CREDIT         |      |                |      |
|-------|------|------|------|----------------|------|----------------|------|
| B402  | C164 | D126 | E606 | B108 <b>AP</b> | C644 | D108           | D418 |
| B406  | D106 | D134 |      | C132           | C646 | D110           | E510 |
| B604  | D107 | D310 |      | C134           | C648 | D306           |      |
|       |      |      |      | C414           | D102 | D308 <b>AP</b> |      |

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY -  
ALLOWANCE

| DEBIT |      |  |  | CREDIT |      |  |  |
|-------|------|--|--|--------|------|--|--|
| C644  | D306 |  |  | D310   | E606 |  |  |
| C646  | D418 |  |  |        |      |  |  |
| C648  | E510 |  |  |        |      |  |  |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY  
SECURITIES ISSUED BY THE BUREAU  
OF THE PUBLIC DEBT

| DEBIT |      |      |      | CREDIT |      |      |      |
|-------|------|------|------|--------|------|------|------|
| B124  | B146 | C784 | E608 | B141   | C124 | C605 | D306 |
| B126  | B165 | D310 | H100 | B210   | C125 | C606 | E512 |
| B128  | B166 | D591 |      | C120   | C431 | C607 | H200 |
| B132  | C148 | D602 |      | C121   | C602 | C608 |      |
|       |      |      |      | C122   | C603 | C611 |      |
|       |      |      |      | C123   | C604 | C784 |      |

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY  
SECURITIES ISSUED BY THE BUREAU  
OF THE PUBLIC DEBT

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| C124  | C607 | D306 | B128   | D310 | H100 |
| C125  | C608 | E512 | B166   | E608 |      |
| C606  | C611 | H200 |        |      |      |

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY  
SECURITIES ISSUED BY THE BUREAU  
OF THE PUBLIC DEBT

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| B126  | D310 | H100 | C122   | C603 | D306 |
| B165  | E608 |      | C123   | C604 | E512 |
|       |      |      | C602   | C605 | H200 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND  
PREMIUM ON U.S. TREASURY  
SECURITIES ISSUED BY THE BUREAU  
OF THE PUBLIC DEBT

| DEBIT |      |      | CREDIT |      |          |
|-------|------|------|--------|------|----------|
| C122  | C604 | E117 | C124   | C608 | E512     |
| C123  | C605 | E512 | C125   | C611 | E608     |
| C602  | D310 | E608 | C606   | D306 | H200     |
| C603  | E115 | H100 | C607   | E117 | <b>R</b> |

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT -  
INVESTMENTS

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D310  | E608 | D306   | E608 |
| E512  | H100 | D589   | H200 |
|       |      | E512   |      |

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER  
THAN THE BUREAU OF THE PUBLIC  
DEBT SECURITIES

| DEBIT |      |      |      | CREDIT |      |      |      |
|-------|------|------|------|--------|------|------|------|
| B124  | B132 | B166 | E608 | C120   | C603 | C622 | C755 |
| B126  | B152 | D310 | H100 | C121   | C604 | C624 | D306 |
| B128  | B165 | D579 |      | C122   | C605 | C750 | D579 |
|       |      |      |      | C123   | C606 | C751 | D600 |
|       |      |      |      | C124   | C607 | C752 | E512 |
|       |      |      |      | C125   | C608 | C753 | H200 |
|       |      |      |      | C602   | C611 | C754 |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER  
THAN THE BUREAU OF THE PUBLIC  
DEBT SECURITIES

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| C124  | C608 | D600 | B128   | D310 | H100 |
| C125  | C611 | E512 | B166   | E608 |      |
| C606  | C622 | H200 |        |      |      |
| C607  | D306 |      |        |      |      |

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER  
THAN THE BUREAU OF THE PUBLIC  
DEBT SECURITIES

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| B126  | D310 | H100 | C122   | C604 | D600 |
| B165  | E608 |      | C123   | C605 | E512 |
|       |      |      | C602   | C624 | H200 |
|       |      |      | C603   | D306 |      |

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF DISCOUNT AND  
PREMIUM ON SECURITIES OTHER  
THAN THE BUREAU OF THE PUBLIC  
DEBT SECURITIES

| DEBIT |        |        |      | CREDIT |      |       |      |
|-------|--------|--------|------|--------|------|-------|------|
| C122  | C605   | C706AP | E512 | C124   | C607 | C706  | E512 |
| C123  | C624   | C708AP | E608 | C125   | C608 | C708  | E608 |
| C202  | C702   | D310   | H100 | C204   | C611 | D306  | H200 |
| C602  | C702AP | E115   |      | C606   | C622 | E117R |      |
| C603  | C704   | E117   |      |        |      |       |      |
| C604  | C704AP | E121   |      |        |      |       |      |



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY  
ZERO COUPON BONDS ISSUED BY  
THE BUREAU OF THE PUBLIC DEBT

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| B128  | E608 | C128   | D306 |
| B166  | H100 | C611   | E512 |
| D310  |      | C618   | H200 |

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY ZERO  
COUPON BONDS ISSUED BY THE  
BUREAU OF THE PUBLIC DEBT

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| C128  | D306 | B128   | E608 |
| C611  | E512 | B166   | H100 |
| C618  | H200 | D310   |      |

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT ON  
U.S. TREASURY ZERO COUPON  
BONDS ISSUED BY THE BUREAU OF  
THE PUBLIC DEBT

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D310  | E608 | C128   | D306 |
| E113  | H100 | C611   | E512 |
| E119  |      | C618   | H200 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

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 |      |

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 |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1645 ALLOWANCE FOR SUBSIDY -  
COMMON STOCK ACCOUNTED FOR  
UNDER THE PROVISIONS OF THE  
FEDERAL CREDIT REFORM ACT

| DEBIT | CREDIT |
|-------|--------|
|       |        |

ACCOUNT NUMBER AND TITLE: 1646 DISCOUNT ON SECURITIES  
ACCOUNTED FOR UNDER THE  
PROVISIONS OF THE FEDERAL  
CREDIT REFORM ACT

| DEBIT             | CREDIT |
|-------------------|--------|
| C204 C708<br>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<br>C702 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1650 PREFERRED STOCK IN FEDERAL  
GOVERNMENT SPONSORED  
ENTERPRISE

| DEBIT | CREDIT |
|-------|--------|
| B200  | C609   |

ACCOUNT NUMBER AND TITLE: 1651 MARKET ADJUSTMENT - SENIOR  
PREFERRED STOCK IN FEDERAL  
GOVERNMENT SPONSORED  
ENTERPRISE

| DEBIT | CREDIT |
|-------|--------|
| D503  | C609   |

ACCOUNT NUMBER AND TITLE: 1652 COMMON STOCK WARRANTS IN  
FEDERAL GOVERNMENT SPONSORED  
ENTERPRISE

| DEBIT | CREDIT |
|-------|--------|
| B200  | C609   |

ACCOUNT NUMBER AND TITLE: 1653 MARKET ADJUSTMENT - COMMON  
STOCK WARRANTS IN FEDERAL  
GOVERNMENT SPONSORED  
ENTERPRISE

| DEBIT | CREDIT |
|-------|--------|
| D503  | C609   |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1670 FOREIGN INVESTMENTS

| DEBIT             | CREDIT                              |
|-------------------|-------------------------------------|
| B153 D600<br>C113 | B146 C600<br>C126 C601<br>C127 D600 |

ACCOUNT NUMBER AND TITLE: 1671 DISCOUNT ON FOREIGN INVESTMENTS

| DEBIT     | CREDIT    |
|-----------|-----------|
| C423 C601 | B153 D600 |

ACCOUNT NUMBER AND TITLE: 1672 PREMIUM ON FOREIGN INVESTMENTS

| DEBIT     | CREDIT    |
|-----------|-----------|
| B153 D600 | C419 C600 |

ACCOUNT NUMBER AND TITLE: 1679 FOREIGN EXCHANGE RATE REVALUE ADJUSTMENTS - INVESTMENTS

| DEBIT             | CREDIT            |
|-------------------|-------------------|
| D575 D600<br>D592 | D573 D600<br>D594 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D310  | H100 | C622   | E512 |
| E608  |      | C624   | H200 |
|       |      | D306   |      |

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

| DEBIT |      |      |      | CREDIT |      |        |      |
|-------|------|------|------|--------|------|--------|------|
| B402  | C164 | D126 | E606 | B108AP | C644 | D108   | D418 |
| B406  | D106 | D134 | H100 | C132   | C646 | D110   | E502 |
| B604  | D107 | D310 |      | C134   | C648 | D306   | E510 |
|       |      |      |      | C414   | D102 | D308AP | H200 |

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

| DEBIT |      |      |      | CREDIT |      |        |      |
|-------|------|------|------|--------|------|--------|------|
| B402  | D106 | D134 | E606 | B108AP | C644 | D108   | D418 |
| B406  | D107 | D310 | H100 | C132   | C646 | D110   | E502 |
| B604  | D126 | D510 |      | C134   | C648 | D306   | E510 |
|       |      |      |      | C414   | D102 | D308AP | H200 |

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON  
IMPROVEMENTS TO LAND

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| C644  | D306 | E510 | D310   | E120 | E606 |
| C646  | D418 |      |        |      |      |
| C648  | E502 |      |        |      |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

| DEBIT |      |      |      | CREDIT         |      |                |      |
|-------|------|------|------|----------------|------|----------------|------|
| B402  | D106 | D134 | E606 | B108 <b>AP</b> | C644 | D108           | D418 |
| B406  | D107 | D310 | H100 | C132           | C646 | D110           | D510 |
| B604  | D126 | D514 |      | C134           | C648 | D306           | E510 |
|       |      |      |      | C414           | D102 | D308 <b>AP</b> | H200 |

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND  
RENOVATIONS

| DEBIT |      |      |      | CREDIT         |      |                |      |
|-------|------|------|------|----------------|------|----------------|------|
| B402  | C164 | D126 | D510 | B108 <b>AP</b> | C644 | D108           | D418 |
| B406  | D106 | D134 | E606 | C132           | C646 | D110           | E502 |
| B604  | D107 | D310 | H100 | C134           | C648 | D306           | E510 |
|       |      |      |      | C414           | D102 | D308 <b>AP</b> | H200 |

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON  
BUILDINGS, IMPROVEMENTS, AND  
RENOVATIONS

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| C644  | D306 | E510 | D310   | E120 | E606 |
| C646  | D418 |      |        |      |      |
| C648  | E502 |      |        |      |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1740 OTHER STRUCTURES AND  
FACILITIES**

| DEBIT |      |      |      | CREDIT         |      |                |      |
|-------|------|------|------|----------------|------|----------------|------|
| B402  | C164 | D126 | D510 | B108 <b>AP</b> | C644 | D108           | D418 |
| B406  | D106 | D134 | E606 | C132           | C646 | D110           | E502 |
| B604  | D107 | D310 | H100 | C134           | C648 | D306           | E510 |
|       |      |      |      | C414           | D102 | D308 <b>AP</b> | H200 |

ACCOUNT NUMBER AND TITLE: **1749 ACCUMULATED DEPRECIATION ON  
OTHER STRUCTURES AND FACILITIES**

| DEBIT |      |      | CREDIT |      |
|-------|------|------|--------|------|
| C644  | D306 | E510 | D310   | E120 |
| C646  | D418 |      | D434   | E606 |
| C648  | E502 |      |        |      |

ACCOUNT NUMBER AND TITLE: **1750 EQUIPMENT**

| DEBIT |      |      |      | CREDIT         |      |                |      |
|-------|------|------|------|----------------|------|----------------|------|
| B402  | D106 | D310 | H100 | B108 <b>AP</b> | C610 | D110           | E502 |
| B406  | D107 | D510 |      | C132           | C613 | D306           | E510 |
| B604  | D126 | D560 |      | C134           | D102 | D308 <b>AP</b> | H200 |
| C164  | D134 | E606 |      | C414           | D108 | D418           |      |

ACCOUNT NUMBER AND TITLE: **1759 ACCUMULATED DEPRECIATION ON  
EQUIPMENT**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| C610  | D418 | D310   | E606 |
| C613  | E502 | E120   |      |
| D306  | E510 |        |      |



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

| DEBIT |      |      |      | CREDIT         |      |                |      |
|-------|------|------|------|----------------|------|----------------|------|
| B438  | D310 | E606 | H100 | B108 <b>AP</b> | C610 | D306           | H200 |
|       |      |      |      | C132           | C644 | D308 <b>AP</b> |      |
|       |      |      |      | C134           | C648 | D418           |      |
|       |      |      |      | C414           | D108 | E510           |      |

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON  
ASSETS UNDER CAPITAL LEASE

| DEBIT |      |  |  | CREDIT |      |  |  |
|-------|------|--|--|--------|------|--|--|
| C610  | D306 |  |  | D310   | E606 |  |  |
| C644  | D418 |  |  | E120   |      |  |  |
| C648  | E510 |  |  |        |      |  |  |

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

| DEBIT |      |      |      | CREDIT         |      |                |      |
|-------|------|------|------|----------------|------|----------------|------|
| B402  | C164 | D126 | D510 | B108 <b>AP</b> | C610 | D108           | D418 |
| B406  | D106 | D134 | E606 | C132           | C644 | D110           | E510 |
| B604  | D107 | D310 | H100 | C134           | C648 | D306           | H200 |
|       |      |      |      | C414           | D102 | D308 <b>AP</b> |      |

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON  
LEASEHOLD IMPROVEMENTS

| DEBIT |      |  |  | CREDIT |      |  |  |
|-------|------|--|--|--------|------|--|--|
| C610  | D306 |  |  | D310   | E606 |  |  |
| C644  | D418 |  |  | E120   |      |  |  |
| C648  | E510 |  |  |        |      |  |  |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

| DEBIT |      |      |      | CREDIT         |      |                |      |
|-------|------|------|------|----------------|------|----------------|------|
| B402  | C164 | D126 | D512 | B108 <b>AP</b> | C610 | D306           | H200 |
| B406  | D106 | D134 | E606 | C132           | D102 | D308 <b>AP</b> |      |
| 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 <b>AP</b> | C610 | D306           | E510 |
| B406  | D107 | D310 | H100 | C132           | D102 | D308 <b>AP</b> | H200 |
| B604  | D126 | D514 |      | C134           | D108 | D418           |      |
|       |      |      |      | C414           | D110 | D512           |      |

ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORTIZATION ON  
INTERNAL-USE SOFTWARE

| DEBIT |      |  |  | CREDIT |      |  |  |
|-------|------|--|--|--------|------|--|--|
| C610  | D418 |  |  | D310   | E606 |  |  |
| D306  | E510 |  |  | E120   |      |  |  |

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

| DEBIT |      |      |  | CREDIT         |      |                |  |
|-------|------|------|--|----------------|------|----------------|--|
| B402  | D106 | D310 |  | B108 <b>AP</b> | D102 | D308 <b>AP</b> |  |
| B406  | D107 | E606 |  | C132           | D108 | E510           |  |
| B604  | D126 | H100 |  | C134           | D110 | H200           |  |
| C164  | D134 |      |  | C414           | D306 |                |  |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

| DEBIT |      | CREDIT       |      |
|-------|------|--------------|------|
| D306  | E510 | D310<br>E120 | E606 |

ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY, PLANT,  
AND EQUIPMENT

| DEBIT |      |      |      | CREDIT         |      |                |      |
|-------|------|------|------|----------------|------|----------------|------|
| B402  | C164 | D126 | E606 | B108 <b>AP</b> | C610 | D108           | D418 |
| B406  | D106 | D134 | H100 | C132           | C644 | D110           | E502 |
| B604  | D107 | D310 |      | C134           | C648 | D306           | E510 |
|       |      |      |      | C414           | D102 | D308 <b>AP</b> | H200 |

ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRECIATION ON  
OTHER GENERAL PROPERTY, PLANT,  
AND EQUIPMENT

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| C610  | D306 | E510 | D310   | E120 | E606 |
| C644  | D418 |      |        |      |      |
| C648  | E502 |      |        |      |      |

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM APPROPRIATIONS

| DEBIT                                                                                                                                                                                                  | CREDIT |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition. |        |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

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 E516<br>D581 | C196 D306 |

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

| DEBIT                                                      | CREDIT                                                              |
|------------------------------------------------------------|---------------------------------------------------------------------|
| B402 D107 E606<br>B406 D126 H100<br>B604 D134<br>D106 D310 | B108AP D102 D308AP<br>C132 D108 E510<br>C134 D110 H200<br>C414 D306 |

ACCOUNT NUMBER AND TITLE: 1995 GENERAL PROPERTY, PLANT, AND  
EQUIPMENT PERMANENTLY  
REMOVED BUT NOT YET DISPOSED

| DEBIT | CREDIT |
|-------|--------|
| C613  | C615   |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

| DEBIT |                |      |                | CREDIT         |      |      |                |
|-------|----------------|------|----------------|----------------|------|------|----------------|
| A492  | B135 <b>AP</b> | B446 | D308 <b>AP</b> | A492 <b>R</b>  | B412 | B444 | D312           |
| B110  | B137 <b>AP</b> | D102 | D508           | A501           | B416 | C614 | E109           |
| B120  | B210           | D110 | F128           | B118 <b>AP</b> | B428 | D106 | E204 <b>AP</b> |
| B121  | B408           | D308 |                | B402           | B430 | D107 | E412           |
|       |                |      |                | B406           | B436 | D134 |                |

ACCOUNT NUMBER AND TITLE: 2112 ACCOUNTS PAYABLE FOR FEDERAL  
GOVERNMENT SPONSORED  
ENTERPRISE

| DEBIT |                |      | CREDIT |      |
|-------|----------------|------|--------|------|
| B110  | B135 <b>AP</b> | D308 | C609   | D312 |
| B120  | B137 <b>AP</b> |      |        |      |
| B121  | B408           |      |        |      |

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| B110  | D308 | B408   | D312 |
|       |      | B410   |      |

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

| DEBIT |      |                | CREDIT |      |      |
|-------|------|----------------|--------|------|------|
| B110  | D102 | D308           | B402   | D107 | D508 |
| B408  | D110 | D308 <b>AP</b> | B406   | D134 |      |
|       |      |                | D106   | D312 |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2140 ACCRUED INTEREST PAYABLE - NOT  
OTHERWISE CLASSIFIED**

| DEBIT |                |      | CREDIT         |      |      |
|-------|----------------|------|----------------|------|------|
| B112  | D110           | D616 | B118 <b>AP</b> | D106 | D312 |
| B440  | D308           |      | B416           | D107 | D612 |
| D102  | D308 <b>AP</b> |      | B418           | D134 | D614 |

ACCOUNT NUMBER AND TITLE: **2141 ACCRUED INTEREST PAYABLE -  
DEBT**

| DEBIT |                |  | CREDIT |      |  |
|-------|----------------|--|--------|------|--|
| B112  | D308           |  | B418   | D134 |  |
| D102  | D308 <b>AP</b> |  | D106   | D312 |  |
| D110  |                |  | D107   |      |  |

ACCOUNT NUMBER AND TITLE: **2150 PAYABLE FOR TRANSFERS OF  
CURRENTLY INVESTED BALANCES**

| DEBIT |      |      |      | CREDIT |      |      |      |
|-------|------|------|------|--------|------|------|------|
| A160  | A430 | A522 | D308 | A163   | A426 | A534 | E610 |
| A167  | A444 | A523 | E514 | A179   | A520 | D312 |      |
| A180  | A446 | A526 |      |        |      |      |      |
| A424  | A454 | A538 |      |        |      |      |      |

ACCOUNT NUMBER AND TITLE: **2155 EXPENDITURE TRANSFERS PAYABLE**

| DEBIT         |      |                | CREDIT |      |  |
|---------------|------|----------------|--------|------|--|
| A500 <b>R</b> | D142 | F123 <b>AP</b> | A500   | D312 |  |
| A504          | D308 |                | D140   | E610 |  |
| D141          | E514 |                |        |      |  |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2160 ENTITLEMENT BENEFITS DUE AND PAYABLE**

| DEBIT |                |  | CREDIT |      |  |
|-------|----------------|--|--------|------|--|
| B110  | D110           |  | B420   | D134 |  |
| B408  | D308           |  | D106   | D312 |  |
| D102  | D308 <b>AP</b> |  | D107   | E106 |  |

ACCOUNT NUMBER AND TITLE: **2170 SUBSIDY PAYABLE TO THE FINANCING ACCOUNT**

| DEBIT |      |  | CREDIT |      |  |
|-------|------|--|--------|------|--|
| B105  | E514 |  | B420   | E610 |  |
| D308  |      |  | D312   |      |  |

ACCOUNT NUMBER AND TITLE: **2180 LOAN GUARANTEE LIABILITY**

| DEBIT |      |  | CREDIT         |      |      |
|-------|------|--|----------------|------|------|
| B104  | D308 |  | A202 <b>AP</b> | C117 | D312 |
| D147  | E514 |  | A204           | C118 | D580 |
|       |      |  | B104 <b>AP</b> | C428 | E122 |
|       |      |  | C103           | C438 | E610 |

ACCOUNT NUMBER AND TITLE: **2190 OTHER LIABILITIES WITH RELATED BUDGETARY OBLIGATIONS**

| DEBIT |      |                | CREDIT         |      |      |
|-------|------|----------------|----------------|------|------|
| B110  | D102 | D308           | B118 <b>AP</b> | D107 | E102 |
| B408  | D110 | D308 <b>AP</b> | B402           | D112 | E108 |
|       |      |                | B416           | D134 |      |
|       |      |                | D106           | D312 |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2191 EMPLOYEE HEALTH CARE LIABILITY  
INCURRED BUT NOT REPORTED

| DEBIT |                | CREDIT |      |      |
|-------|----------------|--------|------|------|
| D102  | D308           | B402   | D107 | E102 |
| D110  | D308 <b>AP</b> | B420   | D134 |      |
|       |                | D106   | D312 |      |

ACCOUNT NUMBER AND TITLE: 2192 SPECIAL DRAWING RIGHT (SDR)  
CERTIFICATES ISSUED TO FEDERAL  
RESERVE BANKS

| DEBIT |  | CREDIT |  |      |
|-------|--|--------|--|------|
|       |  |        |  |      |
|       |  |        |  | D591 |

ACCOUNT NUMBER AND TITLE: 2193 ALLOCATION OF SPECIAL DRAWING  
RIGHTS (SDRS)

| DEBIT |  | CREDIT |      |  |
|-------|--|--------|------|--|
|       |  |        |      |  |
| D610  |  | D595   | D608 |  |

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND  
LEAVE

| DEBIT |                | CREDIT |      |  |
|-------|----------------|--------|------|--|
| B110  | D110           | B402   | D134 |  |
| B408  | D308           | D106   | D312 |  |
| D102  | D308 <b>AP</b> | D107   | E102 |  |



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

| DEBIT |                | CREDIT |      |
|-------|----------------|--------|------|
| B110  | D110           | B402   | D134 |
| B408  | D308           | D106   | D312 |
| D102  | D308 <b>AP</b> | D107   | E102 |

ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND  
PAYROLL TAXES PAYABLE

| DEBIT |                | CREDIT |      |
|-------|----------------|--------|------|
| B110  | D110           | B402   | D134 |
| B408  | D308           | D106   | D312 |
| D102  | D308 <b>AP</b> | D107   | E104 |

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST EMPLOYMENT  
BENEFITS DUE AND PAYABLE

| DEBIT |                | CREDIT |      |
|-------|----------------|--------|------|
| B110  | D110           | D106   | D312 |
| B408  | D308           | D107   | E106 |
| D102  | D308 <b>AP</b> | D134   |      |

ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND  
PAYABLE TO BENEFICIARIES

| DEBIT |                | CREDIT |      |
|-------|----------------|--------|------|
| D102  | D308           | D106   | D312 |
| D110  | D308 <b>AP</b> | D107   | E106 |
|       |                | D134   |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO  
CARRIERS

| DEBIT |                | CREDIT |      |
|-------|----------------|--------|------|
| D102  | D308           | D106   | D312 |
| D110  | D308 <b>AP</b> | D107   | E106 |
|       |                | D134   |      |

ACCOUNT NUMBER AND TITLE: 2218 LIFE INSURANCE BENEFITS DUE AND  
PAYABLE TO BENEFICIARIES

| DEBIT |                | CREDIT |      |
|-------|----------------|--------|------|
| D102  | D308           | D106   | D312 |
| D110  | D308 <b>AP</b> | 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   |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

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  | C636R | 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 |      |      |
|-------|------|------|--------|------|------|
| C144R | C605 | D506 | C108   | C417 | C611 |
| C603  | C611 | D588 | C144   | C603 | E115 |
|       |      |      | C170   | C607 | E119 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2410 LIABILITY FOR CLEARING  
ACCOUNTS

| DEBIT | CREDIT |
|-------|--------|
| D507  | C111   |

ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO THE  
BUREAU OF THE PUBLIC DEBT

| DEBIT                                                                 | CREDIT               |
|-----------------------------------------------------------------------|----------------------|
| B120    B135 <b>AP</b> E514<br>B121    B137 <b>AP</b><br>B131    D308 | A156    D312    E610 |

ACCOUNT NUMBER AND TITLE: 2511 CAPITALIZED LOAN INTEREST  
PAYABLE - NON-CREDIT REFORM

| DEBIT                                            | CREDIT       |
|--------------------------------------------------|--------------|
| B113    B135 <b>AP</b><br>B121    B137 <b>AP</b> | A156    B440 |

ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE  
FEDERAL FINANCING BANK

| DEBIT                                                                 | CREDIT               |
|-----------------------------------------------------------------------|----------------------|
| B120    B135 <b>AP</b> E514<br>B121    B137 <b>AP</b><br>B131    D308 | A156    D312    E610 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL  
AGENCIES UNDER GENERAL AND  
SPECIAL FINANCING AUTHORITY

| DEBIT |      | CREDIT                           |  |
|-------|------|----------------------------------|--|
| C780  | D308 | B123      B127<br>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 |  |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2533 AMORTIZATION OF DISCOUNT ON  
SECURITIES ISSUED BY FEDERAL  
AGENCIES UNDER GENERAL AND  
SPECIAL FINANCING AUTHORITY

| DEBIT | CREDIT            |
|-------|-------------------|
| D308  | D308 E124<br>D312 |

ACCOUNT NUMBER AND TITLE: 2534 AMORTIZATION OF PREMIUM ON  
SECURITIES ISSUED BY FEDERAL  
AGENCIES UNDER GENERAL AND  
SPECIAL FINANCING AUTHORITY

| DEBIT     | CREDIT |
|-----------|--------|
| D312 E126 | D308   |

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

| DEBIT | CREDIT |
|-------|--------|
| D308  | D312   |

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

| DEBIT     | CREDIT |
|-----------|--------|
| B122 D308 | D312   |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| B103  | E106 | B420   | D571 |
| D308  | E514 | D312   | E610 |
| D570  |      |        |      |

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE  
LIABILITY

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D308  | E514 | B420   | D571 |
| D570  |      | D312   | E610 |

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE  
LIABILITY

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D308  | E514 | B420   | D571 |
| D570  |      | D312   | E610 |

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| B426R | E514 | B426   | E610 |
| D308  |      | D312   |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2660 ACTUARIAL LIABILITIES FOR  
FEDERAL INSURANCE AND  
GUARANTEE PROGRAMS

| DEBIT              | CREDIT                 |
|--------------------|------------------------|
| B426R E514<br>D308 | B420 D312<br>B426 E610 |

ACCOUNT NUMBER AND TITLE: 2670 ACTUARIAL LIABILITIES FOR  
TREASURY-MANAGED BENEFIT  
PROGRAMS

| DEBIT              | CREDIT                 |
|--------------------|------------------------|
| B426R E514<br>D308 | B420 D312<br>B426 E610 |

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

| DEBIT                   | CREDIT                         |
|-------------------------|--------------------------------|
| B426R D570<br>D308 E514 | B420 D571<br>B426 E610<br>D312 |

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON  
ACQUIRED COLLATERAL

| DEBIT             | CREDIT            |
|-------------------|-------------------|
| B114 E514<br>D308 | D312 E610<br>D426 |



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

| DEBIT              | CREDIT    |
|--------------------|-----------|
| B424R E514<br>D308 | B424 E610 |

ACCOUNT NUMBER AND TITLE: 2922 CONTINGENT LIABILITIES - FEDERAL  
GOVERNMENT SPONSORED  
ENTERPRISE

| DEBIT      | CREDIT |
|------------|--------|
| B202 B424R | 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<br>B408 E514 | B438 E610<br>D312 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM  
CANCELED APPROPRIATIONS

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D145  | E514 | D312   | F130 |
| D308  |      | E610   |      |

ACCOUNT NUMBER AND TITLE: 2970 LIABILITY FOR CAPITAL TRANSFERS

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| B119  | D308 | A143   | E610 |
| B136  | E514 | D312   |      |

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

| DEBIT          |                |               | CREDIT         |      |
|----------------|----------------|---------------|----------------|------|
| C149 <b>AP</b> | D308           | D424 <b>R</b> | C141 <b>AP</b> | C404 |
| C151 <b>AP</b> | D422           | F124          | C142           | D312 |
| C153 <b>AP</b> | D424 <b>AP</b> |               |                |      |

ACCOUNT NUMBER AND TITLE: 2985 LIABILITY FOR NON-ENTITY ASSETS  
NOT REPORTED ON THE STATEMENT  
OF CUSTODIAL ACTIVITY

| DEBIT          |                |      | CREDIT         |                |                |
|----------------|----------------|------|----------------|----------------|----------------|
| C149 <b>AP</b> | C153 <b>AP</b> | F124 | B200 <b>AP</b> | C405           | D503 <b>AP</b> |
| C151 <b>AP</b> | D420 <b>R</b>  | F125 | C145 <b>AP</b> | C420 <b>AP</b> | E516 <b>AP</b> |
|                |                |      | C147           | C435 <b>AP</b> |                |
|                |                |      | C403 <b>AP</b> | C437           |                |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES WITHOUT  
RELATED BUDGETARY  
OBLIGATIONS

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| A141  | D112 | E504 | A132   | C150 | D562 |
| C170  | D308 | E514 | A134   | C166 | E610 |
| C174R | 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   | A196AP | F107  |
|       |      | A110   | A197   | F108R |
|       |      | A155   | A198   |       |
|       |      | A170   | A199AP |       |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS -  
TRANSFERS-IN

| DEBIT | CREDIT                                                                       |
|-------|------------------------------------------------------------------------------|
| F342  | A408    A460    A496<br>A436    A467    A506<br>A444    A472<br>A448    A480 |

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS -  
TRANSFERS-OUT

| DEBIT                                                                        | CREDIT |
|------------------------------------------------------------------------------|--------|
| A404    A464    A490<br>A412    A469    A494<br>A432    A476<br>A440    A484 | F342   |

ACCOUNT NUMBER AND TITLE: 3105 UNEXPENDED APPROPRIATIONS -  
PRIOR PERIOD ADJUSTMENTS DUE TO  
CORRECTIONS OF ERRORS - YEARS  
PRECEDING THE PRIOR YEAR

| DEBIT                                    | CREDIT             |
|------------------------------------------|--------------------|
| D304    D308 <b>AP</b><br>D306 <b>AP</b> | D310 <b>R</b> F342 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **3106 UNEXPENDED APPROPRIATIONS -  
ADJUSTMENTS**

| DEBIT |      |                | CREDIT |
|-------|------|----------------|--------|
| A112  | A169 | F122           | F342   |
| A132  | F106 | F128 <b>AP</b> |        |
| A136  | F120 |                |        |

ACCOUNT NUMBER AND TITLE: **3107 UNEXPENDED APPROPRIATIONS -  
USED**

| DEBIT          |                |                |                | CREDIT        |               |               |               |
|----------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|
| A146 <b>AP</b> | B134           | B436 <b>AP</b> | E104 <b>AP</b> | C134 <b>R</b> | C137 <b>R</b> | C139 <b>R</b> | F128 <b>R</b> |
| A514 <b>AP</b> | B202 <b>AP</b> | B438 <b>AP</b> | E106 <b>AP</b> | C136 <b>R</b> | C138 <b>R</b> | C414 <b>R</b> | F342          |
| B102 <b>AP</b> | B402 <b>AP</b> | B604 <b>AP</b> | E108 <b>AP</b> |               |               |               |               |
| B106 <b>AP</b> | B406 <b>AP</b> | C138 <b>AP</b> | E109 <b>AP</b> |               |               |               |               |
| B107 <b>AP</b> | B412 <b>AP</b> | C408 <b>AP</b> | E204 <b>AP</b> |               |               |               |               |
| B108 <b>AP</b> | B416 <b>AP</b> | D106 <b>AP</b> | E412 <b>AP</b> |               |               |               |               |
| B109 <b>AP</b> | B418 <b>AP</b> | D114 <b>AP</b> |                |               |               |               |               |
| B122 <b>AP</b> | B428 <b>AP</b> | D126 <b>AP</b> |                |               |               |               |               |
| B130 <b>AP</b> | B430 <b>AP</b> | D134 <b>AP</b> |                |               |               |               |               |

ACCOUNT NUMBER AND TITLE: **3108 UNEXPENDED APPROPRIATIONS -  
PRIOR-PERIOD ADJUSTMENTS DUE  
TO CORRECTIONS OF ERRORS**

| DEBIT          |                | CREDIT        |      |
|----------------|----------------|---------------|------|
| D304           | D308 <b>AP</b> | D310 <b>R</b> | F342 |
| D306 <b>AP</b> |                |               |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS -  
PRIOR-PERIOD ADJUSTMENTS DUE  
TO CHANGES IN ACCOUNTING  
PRINCIPLES

| DEBIT                                      | CREDIT             |
|--------------------------------------------|--------------------|
| D302      D308 <b>AP</b><br>D306 <b>AP</b> | D310 <b>R</b> F342 |

ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF  
OPERATIONS

| DEBIT          | CREDIT         |
|----------------|----------------|
| F336      F340 | F336      F338 |

ACCOUNT NUMBER AND TITLE: 3400 FIDUCIARY NET ASSETS

| DEBIT          | CREDIT         |
|----------------|----------------|
| H300      H312 | H301      H310 |

ACCOUNT NUMBER AND TITLE: 3410 CONTRIBUTIONS TO FIDUCIARY NET  
ASSETS

| DEBIT | CREDIT |
|-------|--------|
| H310  | H100   |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 3420 WITHDRAWALS OR DISTRIBUTIONS  
OF FIDUCIARY NET ASSETS

| DEBIT | CREDIT |
|-------|--------|
| H200  | H312   |

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED INDEFINITE CONTRACT  
AUTHORITY

| DEBIT | CREDIT    |
|-------|-----------|
| A176  | A168 F112 |

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO  
CONTRACT AUTHORITY

| DEBIT              | CREDIT    |
|--------------------|-----------|
| A172 F114<br>A178R | A178 F118 |

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE  
BORROWING AUTHORITY

| DEBIT | CREDIT    |
|-------|-----------|
| A162  | A154 F112 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4044 ANTICIPATED REDUCTIONS TO  
BORROWING AUTHORITY**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| A158  | F114 | A164   | F118 |
| A159  |      |        |      |

ACCOUNT NUMBER AND TITLE: **4047 ANTICIPATED TRANSFERS TO THE  
GENERAL FUND OF THE TREASURY -  
CURRENT-YEAR AUTHORITY**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| B119  | B136 | A142   | F118 |
| B120  | F114 | A143   |      |

ACCOUNT NUMBER AND TITLE: **4048 ANTICIPATED TRANSFERS TO THE  
GENERAL FUND OF THE TREASURY -  
PRIOR-YEAR BALANCES**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| B119  | B136 | A142   | F113 |
| B120  | F114 | A143   |      |

ACCOUNT NUMBER AND TITLE: **4060 ANTICIPATED COLLECTIONS FROM  
NON-FEDERAL SOURCES**

| DEBIT |      | CREDIT |      |      |        |
|-------|------|--------|------|------|--------|
| A140  | F116 | C107   | C132 | C614 | C646   |
|       |      | C109   | C136 | C616 | D108   |
|       |      | C116   | C154 | C626 | D308AP |
|       |      | C117   | C609 | C628 | F112   |
|       |      | C130   | C612 | C640 |        |



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4070 ANTICIPATED COLLECTIONS FROM  
FEDERAL SOURCES**

| DEBIT |      |      | CREDIT |      |      |                |
|-------|------|------|--------|------|------|----------------|
| A140  | C604 | F116 | C101   | C132 | C602 | C648           |
|       |      |      | C103   | C136 | C606 | D108           |
|       |      |      | C106   | C412 | C608 | D308 <b>AP</b> |
|       |      |      | C109   | C415 | C618 | F112           |
|       |      |      | C124   | C416 | C646 |                |

ACCOUNT NUMBER AND TITLE: **4081 AMOUNTS APPROPRIATED FROM A  
SPECIFIC TREASURY-MANAGED  
TRUST FUND TAFS - RECEIVABLE -  
TRANSFERRED**

| DEBIT |      | CREDIT |               |
|-------|------|--------|---------------|
| A542  | F374 | A540   | F374 <b>R</b> |

ACCOUNT NUMBER AND TITLE: **4082 ALLOCATIONS OF REALIZED  
AUTHORITY - TO BE TRANSFERRED  
FROM INVESTED BALANCES -  
TRANSFERRED**

| DEBIT |      | CREDIT |  |
|-------|------|--------|--|
| A542  | F376 | A540   |  |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4083 TRANSFERS - CURRENT-YEAR  
AUTHORITY - RECEIVABLE -  
TRANSFERRED**

| DEBIT     | CREDIT             |
|-----------|--------------------|
| A542 F378 | A540 F378 <b>R</b> |

ACCOUNT NUMBER AND TITLE: **4111 DEBT LIQUIDATION  
APPROPRIATIONS**

| DEBIT                                                      | CREDIT            |
|------------------------------------------------------------|-------------------|
| A104 A199 <b>R</b><br>A196 F108 <b>R</b><br>A197 <b>AP</b> | A199 F302<br>F108 |

ACCOUNT NUMBER AND TITLE: **4112 LIQUIDATION OF DEFICIENCY -  
APPROPRIATIONS**

| DEBIT                                     | CREDIT    |
|-------------------------------------------|-----------|
| A104 A197 <b>AP</b><br>A196 A199 <b>R</b> | A199 F302 |

ACCOUNT NUMBER AND TITLE: **4113 APPROPRIATED RECEIPTS DERIVED  
FROM UNAVAILABLE TRUST OR  
SPECIAL FUND RECEIPTS**

| DEBIT | CREDIT |
|-------|--------|
| A184  | F302   |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4114 APPROPRIATED RECEIPTS DERIVED  
FROM AVAILABLE TRUST OR  
SPECIAL FUND RECEIPTS**

| DEBIT |      |      |      | CREDIT         |                |                |      |
|-------|------|------|------|----------------|----------------|----------------|------|
| A186  | C114 | C606 | C750 | B124 <b>AP</b> | B128 <b>AP</b> | B162 <b>AP</b> | D438 |
| A188  | C124 | C608 | C752 | B126           | B129           | B163 <b>AP</b> | F302 |
| A195  | C172 | C618 | C754 | B126 <b>AP</b> | B160 <b>AP</b> | C604           |      |
| A212  | C176 | C622 | E113 |                |                |                |      |
| A250  | C190 | C624 |      |                |                |                |      |
| A510  | C602 | C636 |      |                |                |                |      |

ACCOUNT NUMBER AND TITLE: **4115 LOAN SUBSIDY APPROPRIATION**

| DEBIT |                | CREDIT |      |
|-------|----------------|--------|------|
| A104  | A197 <b>AP</b> | A199   | F302 |
| A196  | A199 <b>R</b>  |        |      |

ACCOUNT NUMBER AND TITLE: **4116 DEBT FORGIVENESS APPROPRIATION**

| DEBIT |               | CREDIT |      |
|-------|---------------|--------|------|
| A104  | A199 <b>R</b> | A199   | F302 |
| A196  |               |        |      |

ACCOUNT NUMBER AND TITLE: **4117 LOAN ADMINISTRATIVE EXPENSE  
APPROPRIATION**

| DEBIT |                | CREDIT |      |
|-------|----------------|--------|------|
| A104  | A197 <b>AP</b> | A199   | F302 |
| A196  | A199 <b>R</b>  |        |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4118 REESTIMATED LOAN SUBSIDY  
APPROPRIATION**

| DEBIT |               | CREDIT |      |
|-------|---------------|--------|------|
| A104  | F108 <b>R</b> | F108   | F302 |

ACCOUNT NUMBER AND TITLE: **4119 OTHER APPROPRIATIONS REALIZED**

| DEBIT |                | CREDIT |      |
|-------|----------------|--------|------|
| A104  | A197 <b>AP</b> | A125   | F108 |
| A155  | A199 <b>R</b>  | A199   | F302 |
| A196  | F108 <b>R</b>  |        |      |

ACCOUNT NUMBER AND TITLE: **4120 ANTICIPATED INDEFINITE  
APPROPRIATIONS**

| DEBIT |      |      | CREDIT         |      |      |
|-------|------|------|----------------|------|------|
| A102  | C604 | F116 | A104           | A202 | C606 |
|       |      |      | A186           | A212 | C608 |
|       |      |      | A196           | C124 | C618 |
|       |      |      | A197 <b>AP</b> | C602 | F112 |

ACCOUNT NUMBER AND TITLE: **4121 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS  
RECLASSIFIED - RECEIVABLE -  
CANCELLATION**

| DEBIT |                | CREDIT |  |
|-------|----------------|--------|--|
| A519  | F123 <b>AP</b> | F369   |  |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4122 AUTHORITY ADJUSTED FOR  
INTEREST ON THE BUREAU OF THE  
PUBLIC DEBT SECURITIES

| DEBIT                                                                                                                                                                                                  | CREDIT |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition. |        |

ACCOUNT NUMBER AND TITLE: 4123 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS  
RECLASSIFIED - RECEIVABLE -  
TEMPORARY REDUCTION

| DEBIT | CREDIT |
|-------|--------|
| A518  | F366   |

ACCOUNT NUMBER AND TITLE: 4124 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS  
RECLASSIFIED - PAYABLE -  
TEMPORARY  
REDUCTION/CANCELLATION

| DEBIT     | CREDIT    |
|-----------|-----------|
| F360 F368 | A522 A523 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4125 LOAN MODIFICATION ADJUSTMENT  
TRANSFER APPROPRIATION**

| DEBIT | CREDIT |
|-------|--------|
| A202  | F302   |

ACCOUNT NUMBER AND TITLE: **4126 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS -  
RECEIVABLE**

| DEBIT                           | CREDIT                                                       |
|---------------------------------|--------------------------------------------------------------|
| A173      F374 <b>R</b><br>A516 | A175      A524<br>A518      F123 <b>AP</b><br>A519      F374 |

ACCOUNT NUMBER AND TITLE: **4127 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS - PAYABLE**

| DEBIT                  | CREDIT |
|------------------------|--------|
| A522      A526<br>A523 | A520   |

ACCOUNT NUMBER AND TITLE: **4128 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS -  
TRANSFERS-IN**

| DEBIT          | CREDIT         |
|----------------|----------------|
| A524      A528 | A518      F302 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS -  
TRANSFERS-OUT

| DEBIT                             | CREDIT                  |
|-----------------------------------|-------------------------|
| A522      A531<br>A530R      F302 | A526      A531R<br>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<br>A168 | F304   |

ACCOUNT NUMBER AND TITLE: 4132 SUBSTITUTION OF CONTRACT  
AUTHORITY

| DEBIT          | CREDIT |
|----------------|--------|
| A187      F304 | A704   |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE  
CONTRACT AUTHORITY

| DEBIT | CREDIT            |
|-------|-------------------|
| F304  | A172 F113<br>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<br>A171 A187 |

ACCOUNT NUMBER AND TITLE: 4136 CONTRACT AUTHORITY TO BE  
LIQUIDATED BY TRUST FUNDS

| DEBIT | CREDIT |
|-------|--------|
| A175  | A173   |



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT  
AUTHORITY - ALLOCATION

| DEBIT          | CREDIT         |
|----------------|----------------|
| A177      A180 | A179      A181 |

ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE  
CONTRACT AUTHORITY

| DEBIT                  | CREDIT |
|------------------------|--------|
| A170      A175<br>A171 | F302   |

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED  
FORWARD

| DEBIT | CREDIT |
|-------|--------|
| F304  | F304   |

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING  
AUTHORITY

| DEBIT | CREDIT         |
|-------|----------------|
| F306  | A155      A159 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4141 CURRENT-YEAR BORROWING  
AUTHORITY REALIZED**

| DEBIT                  | CREDIT |
|------------------------|--------|
| A152      F112<br>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<br>A158 |

ACCOUNT NUMBER AND TITLE: **4144 BORROWING AUTHORITY  
WITHDRAWN**

| DEBIT | CREDIT |
|-------|--------|
| F306  | D138   |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4145 BORROWING AUTHORITY  
CONVERTED TO CASH**

| DEBIT | CREDIT |
|-------|--------|
| F306  | A156   |

ACCOUNT NUMBER AND TITLE: **4146 ACTUAL REPAYMENTS OF DEBT,  
CURRENT-YEAR AUTHORITY**

| DEBIT | CREDIT                                                       |
|-------|--------------------------------------------------------------|
| F302  | B120      B135 <b>AP</b><br>B121      B137 <b>AP</b><br>B131 |

ACCOUNT NUMBER AND TITLE: **4147 ACTUAL REPAYMENTS OF DEBT,  
PRIOR-YEAR BALANCES**

| DEBIT | CREDIT                                                       |
|-------|--------------------------------------------------------------|
| F302  | B120      B135 <b>AP</b><br>B121      B137 <b>AP</b><br>B131 |

ACCOUNT NUMBER AND TITLE: **4148 RESOURCES REALIZED FROM  
BORROWING AUTHORITY**

| DEBIT | CREDIT |
|-------|--------|
| A156  | F302   |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY CARRIED  
FORWARD

| DEBIT | CREDIT |
|-------|--------|
| F306  | F306   |

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS - TRANSFERS-IN

| DEBIT | CREDIT |
|-------|--------|
| A110  | F302   |

ACCOUNT NUMBER AND TITLE: 4151 ACTUAL CAPITAL TRANSFERS TO  
THE GENERAL FUND OF THE  
TREASURY, CURRENT-YEAR  
AUTHORITY

| DEBIT | CREDIT                 |
|-------|------------------------|
| F302  | B119      B139<br>B136 |

ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO  
THE GENERAL FUND OF THE  
TREASURY, PRIOR-YEAR BALANCES

| DEBIT | CREDIT                 |
|-------|------------------------|
| F302  | B119      B139<br>B136 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4153 TRANSFERS OF CONTRACT  
AUTHORITY - NONALLOCATION**

| DEBIT             | CREDIT    |
|-------------------|-----------|
| A161 F305<br>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<br>F316 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4158 AUTHORITY MADE AVAILABLE  
FROM OFFSETTING COLLECTION  
BALANCES PREVIOUSLY  
PRECLUDED FROM OBLIGATION

| DEBIT | CREDIT            |
|-------|-------------------|
| A194  | F134 F356<br>F318 |

ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS -  
CURRENT-YEAR AUTHORITY

| DEBIT             | CREDIT                         |
|-------------------|--------------------------------|
| A468 A478<br>A476 | A470 A532<br>A472 F104<br>A474 |

ACCOUNT NUMBER AND TITLE: 4165 ALLOCATIONS OF AUTHORITY -  
ANTICIPATED FROM INVESTED  
BALANCES

| DEBIT | CREDIT    |
|-------|-----------|
| A402  | A416 F104 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4166 ALLOCATIONS OF REALIZED  
AUTHORITY - TO BE TRANSFERRED  
FROM INVESTED BALANCES

| DEBIT                  | CREDIT                                        |
|------------------------|-----------------------------------------------|
| A416      A430<br>A424 | A135 <b>AP</b> A426<br>A420      F376<br>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         |
|-----------------------------|----------------|
| A135 <b>AP</b> F364<br>A422 | A424      F362 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

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  | F378R | A536   | F378 |

ACCOUNT NUMBER AND TITLE: 4172 NONALLOCATION TRANSFERS OF  
INVESTED BALANCES - PAYABLE

| DEBIT |  | CREDIT |  |
|-------|--|--------|--|
| A538  |  | A534   |  |

ACCOUNT NUMBER AND TITLE: 4173 NONALLOCATION TRANSFERS OF  
INVESTED BALANCES -  
TRANSFERRED

| DEBIT |  | CREDIT |      |
|-------|--|--------|------|
| A536  |  | A538   | F302 |



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4175 ALLOCATION TRANSFERS OF  
CURRENT-YEAR AUTHORITY FOR  
NONINVESTED ACCOUNTS**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| A181  | A448 | A180   | A440 |
| A444  | A450 | A404   | A442 |
| A446  |      | A406   | F302 |

ACCOUNT NUMBER AND TITLE: **4176 ALLOCATION TRANSFERS OF PRIOR-  
YEAR BALANCES**

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| A436  | A446 | A454 | A404   | A434 | A452 |
| A438  | A448 |      | A406   | A440 | F302 |
| A444  | A450 |      | A432   | A442 |      |

ACCOUNT NUMBER AND TITLE: **4180 ANTICIPATED TRANSFERS - PRIOR-  
YEAR BALANCES**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| A468  | A478 | A470   | A474 |
| A476  |      | 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 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

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   |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

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 |      |      |
|-------|------|------|--------|------|------|
| A492R | A508 | A550 | A488   | A494 | A548 |
| A496  | A540 | A552 | A490   | A542 | A554 |
| A506  | A544 |      | A492   | A546 | F302 |

ACCOUNT NUMBER AND TITLE: 4196 BALANCE TRANSFERS-IN - EXPIRED  
TO EXPIRED

| DEBIT | CREDIT |
|-------|--------|
| A467  | F302   |

ACCOUNT NUMBER AND TITLE: 4197 BALANCE TRANSFERS-OUT -  
EXPIRED TO EXPIRED

| DEBIT | CREDIT |
|-------|--------|
| F302  | A469   |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED  
EXPENDITURE TRANSFERS -  
RECEIVABLE

| DEBIT     | CREDIT             |
|-----------|--------------------|
| A458 F372 | A456 F372 <b>R</b> |

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES -  
COLLECTED

| DEBIT | CREDIT                           |
|-------|----------------------------------|
| F302  | F301 <b>AP</b> F314<br>F302 F390 |

ACCOUNT NUMBER AND TITLE: 4208 ADJUSTMENT TO TOTAL RESOURCES  
- DISPOSITION OF CANCELED  
PAYABLES

| DEBIT | CREDIT |
|-------|--------|
| F302  | D145   |

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS  
AND OTHER INCOME

| DEBIT     | CREDIT                                        |
|-----------|-----------------------------------------------|
| A702 F116 | A706 C182<br>A708 C650<br>A715 <b>AP</b> F112 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY -  
OFFSETTING COLLECTIONS

| DEBIT | CREDIT |
|-------|--------|
| C110  | F302   |

ACCOUNT NUMBER AND TITLE: 4215 ANTICIPATED EXPENDITURE  
TRANSFERS FROM TRUST FUNDS

| DEBIT          | CREDIT         |
|----------------|----------------|
| A114      F116 | A498      F112 |

ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS  
WITHOUT ADVANCE

| DEBIT                                                    | CREDIT                                                       |
|----------------------------------------------------------|--------------------------------------------------------------|
| A704      A715 <b>AP</b> F380 <b>R</b><br>A706      C101 | A714      C182      F380<br>A715      C430<br>C103      F109 |

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH  
ADVANCE

| DEBIT                           | CREDIT                           |
|---------------------------------|----------------------------------|
| A704      F382 <b>R</b><br>C182 | A710      F110<br>B610      F382 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4225 EXPENDITURE TRANSFERS FROM  
TRUST FUNDS - RECEIVABLE

| DEBIT |       | CREDIT |      |
|-------|-------|--------|------|
| A498  | F372R | A499   | F372 |
| D144  | F384R | A502   | F384 |
|       |       | D144R  |      |

ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS  
WITHOUT ADVANCE - TRANSFERRED

| DEBIT |      | CREDIT |       |
|-------|------|--------|-------|
| A546  | F380 | A544   | F380R |

ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH  
ADVANCE - TRANSFERRED

| DEBIT |      | CREDIT |       |
|-------|------|--------|-------|
| A554  | F382 | A552   | F382R |

ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND  
EXPENDITURE TRANSFERS -  
RECEIVABLE - TRANSFERRED

| DEBIT |      | CREDIT |       |
|-------|------|--------|-------|
| A542  | F384 | A540   | F384R |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER  
INCOME EARNED - RECEIVABLE -  
TRANSFERRED

| DEBIT |      | CREDIT |       |
|-------|------|--------|-------|
| A542  | F386 | A540   | F386R |

ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES -  
TRANSFERRED

| DEBIT |      | CREDIT |       |
|-------|------|--------|-------|
| A542  | F388 | A540   | F388R |

ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER  
INCOME EARNED - RECEIVABLE

| DEBIT |       | CREDIT |      |
|-------|-------|--------|------|
| A714  | C430  | C185   | F144 |
| A715  | F386R | C186   | F386 |

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER  
INCOME EARNED - COLLECTED

| DEBIT |      | CREDIT |  |
|-------|------|--------|--|
| A251  | C185 | F302   |  |
| A708  | C186 |        |  |
| A710  | C753 |        |  |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4253 PRIOR-YEAR UNFILLED CUSTOMER  
ORDERS WITH ADVANCE - REFUNDS  
PAID

| DEBIT | CREDIT |
|-------|--------|
| B610  | F302   |

ACCOUNT NUMBER AND TITLE: 4255 EXPENDITURE TRANSFERS FROM  
TRUST FUNDS - COLLECTED

| DEBIT | CREDIT |
|-------|--------|
| A502  | F302   |

ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF  
"GOVERNMENTAL-TYPE" FEES

| DEBIT          | CREDIT         |
|----------------|----------------|
| C107      C109 | C110      F302 |

ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF  
BUSINESS-TYPE FEES

| DEBIT                            | CREDIT         |
|----------------------------------|----------------|
| C107      C116<br>C109      C117 | C110      F302 |



**U.S. Government Standard General Ledger  
Account Transaction Postings**

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  | C154 | F302   |
| C109  |      |        |

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 | F302   |
| C612  | C628 |        |
| C614  |      |        |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE  
COLLECTIONS FROM NON-FEDERAL  
SOURCES

| DEBIT |      |      |      | CREDIT |      |      |
|-------|------|------|------|--------|------|------|
| C107  | C127 | C601 | C640 | A710   | B446 | C419 |
| C109  | C148 | C609 | C646 | B210   | C110 | F302 |
| C113  | C157 | C626 | D616 |        |      |      |
| C115  | C158 | C630 |      |        |      |      |
| C119  | C423 | C632 |      |        |      |      |
| C126  | C600 | C634 |      |        |      |      |

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENTAL-  
TYPE" COLLECTIONS FROM NON-  
FEDERAL SOURCES

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| C107  | C109 | B118   | F302 |
|       |      | C110   |      |

ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY  
COLLECTED

| DEBIT |      | CREDIT |
|-------|------|--------|
| C103  | C106 | F302   |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4273 INTEREST COLLECTED FROM  
TREASURY**

| DEBIT |      |      |      | CREDIT         |                |                |      |
|-------|------|------|------|----------------|----------------|----------------|------|
| C107  | C140 | C606 | C702 | B124 <b>AP</b> | B129           | B163 <b>AP</b> | F302 |
| C109  | C204 | C608 | C706 | B126           | B160 <b>AP</b> | C604           |      |
| C124  | C602 | C618 | C784 | B126 <b>AP</b> | B162           | C704           |      |
|       |      |      |      | B128 <b>AP</b> | B162 <b>AP</b> | C708           |      |

ACCOUNT NUMBER AND TITLE: **4275 ACTUAL COLLECTIONS FROM  
LIQUIDATING FUND**

| DEBIT |  |  |  | CREDIT |  |  |      |
|-------|--|--|--|--------|--|--|------|
|       |  |  |  |        |  |  |      |
|       |  |  |  |        |  |  | F302 |

ACCOUNT NUMBER AND TITLE: **4276 ACTUAL COLLECTIONS FROM  
FINANCING FUND**

| DEBIT |      |  |  | CREDIT |  |  |      |
|-------|------|--|--|--------|--|--|------|
| C107  | C109 |  |  |        |  |  |      |
|       |      |  |  |        |  |  | F302 |

ACCOUNT NUMBER AND TITLE: **4277 OTHER ACTUAL COLLECTIONS -  
FEDERAL**

| DEBIT          |      |      |  | CREDIT |      |  |  |
|----------------|------|------|--|--------|------|--|--|
| B121 <b>AP</b> | C109 | C647 |  | C110   | F302 |  |  |
| B135           | C140 |      |  |        |      |  |  |
| C107           | C646 |      |  |        |      |  |  |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM  
TREASURY

| DEBIT | CREDIT |
|-------|--------|
| C416  | C140   |

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE  
LIQUIDATING FUND

| DEBIT | CREDIT |
|-------|--------|
| C412  |        |

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING  
FUND

| DEBIT | CREDIT |
|-------|--------|
|       |        |

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

| DEBIT                           | CREDIT            |
|---------------------------------|-------------------|
| C415 C650<br>C416 F388R<br>C648 | C140 F388<br>C647 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4290 AMORTIZATION OF INVESTMENTS IN  
U.S. TREASURY ZERO COUPON  
BONDS**

| DEBIT | CREDIT |
|-------|--------|
| E113  | F302   |

ACCOUNT NUMBER AND TITLE: **4295 ADJUSTMENTS TO THE EXCHANGE  
STABILIZATION FUND**

| DEBIT                                    | CREDIT                 |
|------------------------------------------|------------------------|
| D575      D595<br>D591      D604<br>D592 | D573      D606<br>D594 |

ACCOUNT NUMBER AND TITLE: **4310 ANTICIPATED RECOVERIES OF  
PRIOR-YEAR OBLIGATIONS**

| DEBIT          | CREDIT                                     |
|----------------|--------------------------------------------|
| A138      F116 | D110      D308 <b>AP</b><br>D134      F112 |

ACCOUNT NUMBER AND TITLE: **4320 ADJUSTMENTS FOR CHANGES IN  
PRIOR-YEAR ALLOCATIONS OF  
BUDGETARY RESOURCES**

| DEBIT                           | CREDIT                 |
|---------------------------------|------------------------|
| D140      F334<br>D144 <b>R</b> | D142      F334<br>D144 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

| DEBIT               | CREDIT              |
|---------------------|---------------------|
| D145 F301 <b>AP</b> | F120 F128 <b>AP</b> |

ACCOUNT NUMBER AND TITLE: 4351 PARTIAL OR EARLY CANCELLATION  
OF AUTHORITY WITH A U.S.  
TREASURY WARRANT

| DEBIT | CREDIT              |
|-------|---------------------|
| F390  | F122 F128 <b>AP</b> |

ACCOUNT NUMBER AND TITLE: 4355 CANCELLATION OF APPROPRIATION  
FROM UNAVAILABLE RECEIPTS

| DEBIT | CREDIT |
|-------|--------|
| F302  | F146   |

ACCOUNT NUMBER AND TITLE: 4356 CANCELLATION OF APPROPRIATION  
FROM INVESTED BALANCES

| DEBIT | CREDIT |
|-------|--------|
| F302  | F121   |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4357 CANCELLATION OF APPROPRIATED  
AMOUNTS RECEIVABLE FROM  
INVESTED TRUST OR SPECIAL FUNDS

| DEBIT | CREDIT                                |
|-------|---------------------------------------|
| F369  | A519 <b>AP</b> F123<br>D141 <b>AP</b> |

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<br>F362 | A135 A500 <b>AP</b><br>A422 <b>AP</b> A518 <b>AP</b> |

ACCOUNT NUMBER AND TITLE: 4383 TEMPORARY REDUCTION - PRIOR-  
YEAR BALANCES

| DEBIT             | CREDIT                                               |
|-------------------|------------------------------------------------------|
| F360 F366<br>F362 | A135 A500 <b>AP</b><br>A422 <b>AP</b> A518 <b>AP</b> |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND  
TITLE:

**4384 TEMPORARY  
REDUCTION/CANCELLATION  
RETURNED BY APPROPRIATION**

| DEBIT | CREDIT                 |
|-------|------------------------|
| A108  | F360 F368<br>F364 F369 |

ACCOUNT NUMBER AND TITLE: **4387 TEMPORARY REDUCTION OF  
APPROPRIATION FROM  
UNAVAILABLE RECEIPTS, NEW  
BUDGET AUTHORITY**

| DEBIT | CREDIT |
|-------|--------|
| F302  | A189   |

ACCOUNT NUMBER AND TITLE: **4388 TEMPORARY REDUCTION OF  
APPROPRIATION FROM  
UNAVAILABLE RECEIPTS, PRIOR-  
YEAR BALANCES**

| DEBIT | CREDIT |
|-------|--------|
| F302  | A189   |

ACCOUNT NUMBER AND TITLE: **4390 REAPPROPRIATIONS - TRANSFERS-  
OUT**

| DEBIT | CREDIT |
|-------|--------|
| F302  | A112   |



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4391 ADJUSTMENTS TO INDEFINITE  
APPROPRIATIONS**

| DEBIT |      | CREDIT |  |
|-------|------|--------|--|
| F107  | F302 | F106   |  |

ACCOUNT NUMBER AND TITLE: **4392 PERMANENT REDUCTION - NEW  
BUDGET AUTHORITY**

| DEBIT |      | CREDIT |                |
|-------|------|--------|----------------|
| F302  | F306 | A131   | A134           |
| F304  |      | A132   | A136           |
|       |      | A133   | A185 <b>AP</b> |

ACCOUNT NUMBER AND TITLE: **4393 PERMANENT REDUCTION - PRIOR-  
YEAR BALANCES**

| DEBIT |      | CREDIT |                |
|-------|------|--------|----------------|
| F302  | F306 | A131   | A134           |
| F304  |      | A132   | A136           |
|       |      | A133   | A185 <b>AP</b> |

ACCOUNT NUMBER AND TITLE: **4394 RECEIPTS UNAVAILABLE FOR  
OBLIGATION UPON COLLECTION**

| DEBIT |                |                |      | CREDIT        |      |      |      |
|-------|----------------|----------------|------|---------------|------|------|------|
| A190  | A531 <b>R</b>  | B126 <b>AP</b> | C604 | A108          | A531 | C608 | C752 |
| A520  | B124 <b>AP</b> | B128 <b>AP</b> |      | A188          | C114 | C618 | C754 |
| A530  | B126           | B129           |      | A195          | C124 | C622 | E113 |
|       |                |                |      | A250          | C602 | C624 | F359 |
|       |                |                |      | A530 <b>R</b> | C606 | C750 |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR  
OBLIGATION PURSUANT TO PUBLIC  
LAW - TEMPORARY

| DEBIT  |        |        | CREDIT |
|--------|--------|--------|--------|
| A128R  | B126AP | B163AP | A128   |
| A197R  | B128AP | F126   |        |
| A198R  | B160AP |        |        |
| B124AP | B162AP |        |        |

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 |      |      |
|--------|--------|------|--------|------|------|
| B124AP | B128AP | F316 | A127   | F334 | F358 |
| B126   | B129   | F334 |        |      |      |
| B126AP | F132   | F354 |        |      |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4398 OFFSETTING COLLECTIONS  
TEMPORARILY PRECLUDED FROM  
OBLIGATION**

| DEBIT          |                |      | CREDIT |      |
|----------------|----------------|------|--------|------|
| B124 <b>AP</b> | B128 <b>AP</b> | F318 | A129   | E113 |
| B126           | B129           | F356 |        |      |
| B126 <b>AP</b> | F134           |      |        |      |

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   |  |
| A137 <b>R</b> | F312 |        |  |

ACCOUNT NUMBER AND TITLE: **4430 UNAPPORTIONED AUTHORITY - OMB  
DEFERRAL**

| DEBIT         |      | CREDIT |  |
|---------------|------|--------|--|
| A126 <b>R</b> | F312 | A126   |  |
| F308          |      |        |  |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4450 UNAPPORTIONED AUTHORITY**

| DEBIT |                |                |                | CREDIT         |                |                |                |
|-------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| A116  | A185 <b>AP</b> | B124 <b>AP</b> | D126           | A102           | A198 <b>R</b>  | A532           | C636           |
| A118  | A189           | B126           | D136           | A104           | A199 <b>R</b>  | A702           | C702           |
| A125  | A199           | B126 <b>AP</b> | D138           | A108           | A202           | B121 <b>AP</b> | C706           |
| A126  | A422 <b>AP</b> | B128 <b>AP</b> | D141 <b>AP</b> | A110           | A212           | B135           | C750           |
| A127  | A426           | B129           | D436           | A114           | A250           | C106           | C751           |
| A128  | A430           | B131           | D438           | A126 <b>R</b>  | A251           | C114           | C752           |
| A129  | A440           | B135 <b>AP</b> | F104           | A128 <b>R</b>  | A402           | C124           | C753           |
| A130  | A442           | B137           | F106           | A137 <b>R</b>  | A408           | C130           | C754           |
| A131  | A470           | B137 <b>AP</b> | F108           | A138           | A410           | C132           | C755           |
| A132  | A484           | B139           | F112           | A140           | A416           | C136           | D108           |
| A133  | A486           | B160 <b>AP</b> | F113           | A152           | A420           | C158           | D110           |
| A134  | A499           | B162           | F118           | A161           | A444           | C172           | D120           |
| A135  | A500 <b>AP</b> | B162 <b>AP</b> | F121           | A162           | A446           | C176           | D134           |
| A137  | A514           | B163 <b>AP</b> | F122           | A166           | A448           | C190           | D136 <b>AP</b> |
| A139  | A518 <b>AP</b> | B416           | F123           | A167           | A450           | C204           | D138 <b>AP</b> |
| A142  | A519 <b>AP</b> | C604           | F128 <b>AP</b> | A176           | A458           | C602           | D308 <b>AP</b> |
| A143  | A712           | C704           | F312           | A178 <b>R</b>  | A460           | C606           | F107           |
| A148  | B118           | C708           | F334           | A184           | A462           | C608           | F108 <b>R</b>  |
| A164  | B118 <b>AP</b> | D107           |                | A186           | A468           | C609           | F114           |
| A174  | B121           | D114           |                | A190           | A480           | C618           | F116           |
| A178  | B121 <b>AP</b> | D122           |                | A192           | A482           | C622           | F126           |
|       |                |                |                | A194           | A498           | C624           | F128           |
|       |                |                |                | A195           | A499 <b>AP</b> | C626           | F308           |
|       |                |                |                | A196           | A510           | C630           | F334           |
|       |                |                |                | A197 <b>AP</b> | A516           | C632           |                |
|       |                |                |                | A197 <b>R</b>  | A528           | C634           |                |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

| DEBIT |        |        |        | CREDIT |        |        |        |
|-------|--------|--------|--------|--------|--------|--------|--------|
| A120  | A500   | B137   | C708   | A116   | C109AP | C412AP | C640AP |
| A135  | A512   | B138   | D108R  | A122   | C114AP | C416AP | C650AP |
| A163  | A514   | B160AP | D141AP | A177   | C116AP | C602   | C702   |
| A165  | A519AP | B162   | F106   | A186AP | C124   | C602AP | C702AP |
| A179  | A534   | B162AP | F108   | A212AP | C124AP | C606   | C704AP |
| A404  | A712R  | B163AP | F112   | A500R  | C130AP | C606AP | C706   |
| A406  | B107   | B416   | F113   | A706AP | C132AP | C608   | C706AP |
| A412  | B118AP | C106AP | F121   | A708AP | C136AP | C612AP | C708AP |
| A414  | B121AP | C132R  | F122   | A715AP | C154AP | C614AP | D108AP |
| A426  | B124AP | C136R  | F123   | B126AP | C182AP | C616AP | D134AP |
| A430  | B126   | C604   | F128AP | B162AP | C204   | C618   | F107   |
| A440  | B126AP | C604R  | F308   | C106AP | C204AP | C618AP | F108R  |
| A442  | B128AP | C608R  | F312   | C107AP | C410AP | C626AP |        |
| A499  | B129   | C704   |        |        |        |        |        |

ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
|       |        |

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
|       |        |

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
|       |        |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
|       |        |

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
|       |        |

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
|       |        |

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
|       |        |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4590 APPORTIONMENTS - ANTICIPATED  
RESOURCES - PROGRAMS SUBJECT  
TO APPORTIONMENT**

| DEBIT  |        |        |        | CREDIT |       |       |       |
|--------|--------|--------|--------|--------|-------|-------|-------|
| A122   | C109AP | C410AP | C640AP | A118   | C132R | C604R | D108R |
| A186AP | C114AP | C412AP | C650AP | A712R  | C136R | C608R |       |
| A212AP | C116AP | C416AP | C702AP |        |       |       |       |
| A706AP | C124AP | C602AP | C704AP |        |       |       |       |
| A708AP | C130AP | C606AP | C706AP |        |       |       |       |
| A715AP | C132AP | C612AP | C708AP |        |       |       |       |
| B126AP | C136AP | C614AP | D108AP |        |       |       |       |
| B162AP | C154AP | C616AP | D134AP |        |       |       |       |
| C106AP | C182AP | C618AP | F112   |        |       |       |       |
| C107AP | C204AP | C626AP |        |        |       |       |       |

ACCOUNT NUMBER AND TITLE: **4610 ALLOTMENTS - REALIZED  
RESOURCES**

| DEBIT  |        |        |        | CREDIT |        |        |        |
|--------|--------|--------|--------|--------|--------|--------|--------|
| A135   | A534   | B306   | D502   | A120   | C106AP | C154AP | C650AP |
| A148   | A712   | B308   | E102   | A122   | C107AP | C182AP | C702AP |
| A154AP | A712R  | B314   | E104   | A186AP | C109AP | C204AP | C704AP |
| A163   | B102   | B406   | E106   | A212AP | C112   | C410AP | C706AP |
| A165   | B104   | B412   | E108   | A500R  | C114AP | C412AP | C708AP |
| A168AP | B106   | B416   | E109   | A706AP | C116AP | C416AP | D108AP |
| A189   | B107   | B418   | E204AP | A708AP | C124AP | C602AP | D134AP |
| A404   | B108   | B428   | E412   | A715AP | C130AP | C606AP | D502R  |
| A406   | B109   | B430   | F106   | B126AP | C132AP | C612AP | F107   |
| A412   | B114   | B436   | F108   | B162AP | C134   | C614AP | F108R  |
| A414   | B116   | C132R  | F109   | B302R  | C136AP | C616AP | F111   |
| A426   | B118AP | C136R  | F110   | B306R  | C137   | C618AP |        |
| A430   | B121AP | C406   | F113   | B310   | C138   | C626AP |        |
| A440   | B122   | C604R  | F121   | B404   | C139   | C640AP |        |
| A442   | B137   | C608R  | F122   |        |        |        |        |
| A499   | B138   | D108R  | F123   |        |        |        |        |
| A500   | B152   | D112   | F128AP |        |        |        |        |
| A512   | B154   | D141AP | F308   |        |        |        |        |
| A514   | B202   | D436   | F312   |        |        |        |        |
| A519AP | B302   | D438   |        |        |        |        |        |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4620 UNOBLIGATED FUNDS EXEMPT FROM  
APPORTIONMENT**

| DEBIT          |                |                |                | CREDIT         |                |                |                |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| A119           | A430           | B126 <b>AP</b> | C780           | A102           | A444           | C114 <b>AP</b> | C618 <b>AP</b> |
| A127           | A440           | B128 <b>AP</b> | D107           | A104           | A446           | C116 <b>AP</b> | C622           |
| A128           | A442           | B129           | D114           | A108           | A448           | C124           | C624           |
| A129           | A470           | B131           | D122           | A110           | A450           | C124 <b>AP</b> | C626 <b>AP</b> |
| A130           | A484           | B135 <b>AP</b> | D126           | A114           | A458           | C130 <b>AP</b> | C640           |
| A131           | A486           | B137           | D141 <b>AP</b> | A123           | A460           | C132           | C640 <b>AP</b> |
| A132           | A499           | B137 <b>AP</b> | D436           | A128 <b>R</b>  | A462           | C132 <b>AP</b> | C702           |
| A133           | A500           | B138           | D438           | A137 <b>R</b>  | A468           | C134           | C702 <b>AP</b> |
| A134           | A500 <b>AP</b> | B139           | E102           | A152           | A480           | C136           | C704 <b>AP</b> |
| A135           | A512           | B152           | E104           | A162           | A482           | C136 <b>AP</b> | C706           |
| A136           | A514           | B154           | E106           | A166           | A498           | C138           | C706 <b>AP</b> |
| A137           | A518 <b>AP</b> | B160 <b>AP</b> | E108           | A176           | A499 <b>AP</b> | C139           | C708 <b>AP</b> |
| A139           | A519 <b>AP</b> | B162           | E109           | A177           | A500 <b>R</b>  | C154 <b>AP</b> | C750           |
| A148           | A520           | B162 <b>AP</b> | E204 <b>AP</b> | A178 <b>R</b>  | A510           | C158           | C751           |
| A154 <b>AP</b> | A530           | B163 <b>AP</b> | E412           | A186           | A516           | C172           | C752           |
| A164           | A531 <b>R</b>  | B304           | F104           | A186 <b>AP</b> | A528           | C176           | C753           |
| A168 <b>AP</b> | A534           | B306           | F106           | A190           | A530 <b>R</b>  | C182 <b>AP</b> | C754           |
| A174           | A712           | B308           | F108           | A192           | A531           | C190           | C755           |
| A178           | A712 <b>R</b>  | B316           | F109           | A194           | A702           | C204           | D108           |
| A179           | B102           | B406           | F110           | A195           | A706 <b>AP</b> | C204 <b>AP</b> | D108 <b>AP</b> |
| A185 <b>AP</b> | B103           | B412           | F113           | A196           | B126 <b>AP</b> | C410 <b>AP</b> | D110           |
| A189           | B107           | B416           | F121           | A197 <b>AP</b> | B162 <b>AP</b> | C412 <b>AP</b> | D120           |
| A404           | B109           | B418           | F122           | A197 <b>R</b>  | B304 <b>R</b>  | C416 <b>AP</b> | D134           |
| A406           | B118 <b>AP</b> | B430           | F123           | A198 <b>R</b>  | B306 <b>R</b>  | C602           | D134 <b>AP</b> |
| A412           | B121           | C604           | F128 <b>AP</b> | A212           | B312           | C602 <b>AP</b> | D141           |
| A414           | B121 <b>AP</b> | C608 <b>R</b>  | F312           | A212 <b>AP</b> | B404           | C606           | D308 <b>AP</b> |
| A422 <b>AP</b> | B124 <b>AP</b> | C704           |                | A250           | C106 <b>AP</b> | C608           | F107           |
| A426           | B126           | C708           |                | A251           | C107 <b>AP</b> | C612 <b>AP</b> | F108 <b>R</b>  |
|                |                |                |                | A402           | C109 <b>AP</b> | C614 <b>AP</b> | F111           |
|                |                |                |                | A416           | C112           | C616 <b>AP</b> | F123 <b>AP</b> |
|                |                |                |                | A420           | C114           | C618           | F310           |



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND  
TITLE:

**4630 FUNDS NOT AVAILABLE FOR  
COMMITMENT/OBLIGATION**

| DEBIT |      |      |      | CREDIT |      |      |      |
|-------|------|------|------|--------|------|------|------|
| A501  | C419 | D606 | D614 | A138   | C126 | C600 | D604 |
| B210  | D573 | D608 | F308 | A140   | C127 | C601 | D610 |
| B444  | D594 | D612 | F312 | C113   | C148 | C784 | D616 |
|       |      |      |      | C115   | C157 | D575 |      |
|       |      |      |      | C119   | C423 | D592 |      |

ACCOUNT NUMBER AND TITLE: **4650 ALLOTMENTS - EXPIRED AUTHORITY**

| DEBIT |                |                |                | CREDIT |                |                |                |
|-------|----------------|----------------|----------------|--------|----------------|----------------|----------------|
| A112  | A469           | D122           | F123           | A408   | A467           | C136           | D138 <b>AP</b> |
| A432  | A484           | D126           | F128 <b>AP</b> | A410   | A480           | D102           | D308 <b>AP</b> |
| A434  | A499           | D141 <b>AP</b> | F144           | A436   | A499 <b>AP</b> | D108           | F128           |
| A452  | A519 <b>AP</b> | D436           | F146           | A438   | C130           | D120           | F312           |
| A456  | A712           | D438           |                | A454   | C132           | D136 <b>AP</b> |                |
| A464  | D106           | F120           |                |        |                |                |                |
| A466  | D114           | F121           |                |        |                |                |                |

ACCOUNT NUMBER AND TITLE: **4690 ANTICIPATED RESOURCES -  
PROGRAMS EXEMPT FROM  
APPORTIONMENT**

| DEBIT          |                |                |                | CREDIT |               |               |  |
|----------------|----------------|----------------|----------------|--------|---------------|---------------|--|
| A123           | C114 <b>AP</b> | C410 <b>AP</b> | C640 <b>AP</b> | A119   | A712 <b>R</b> | C608 <b>R</b> |  |
| A186 <b>AP</b> | C116 <b>AP</b> | C412 <b>AP</b> | C702 <b>AP</b> |        |               |               |  |
| A212 <b>AP</b> | C124 <b>AP</b> | C416 <b>AP</b> | C704 <b>AP</b> |        |               |               |  |
| A706 <b>AP</b> | C130 <b>AP</b> | C602 <b>AP</b> | C706 <b>AP</b> |        |               |               |  |
| B126 <b>AP</b> | C132 <b>AP</b> | C612 <b>AP</b> | C708 <b>AP</b> |        |               |               |  |
| B162 <b>AP</b> | C136 <b>AP</b> | C614 <b>AP</b> | D108 <b>AP</b> |        |               |               |  |
| C106 <b>AP</b> | C154 <b>AP</b> | C616 <b>AP</b> | D134 <b>AP</b> |        |               |               |  |
| C107 <b>AP</b> | C182 <b>AP</b> | C618 <b>AP</b> | F112           |        |               |               |  |
| C109 <b>AP</b> | C204 <b>AP</b> | C626 <b>AP</b> |                |        |               |               |  |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4700 COMMITMENTS - PROGRAMS  
SUBJECT TO APPORTIONMENT**

| DEBIT          |               |               |      | CREDIT |               |      |
|----------------|---------------|---------------|------|--------|---------------|------|
| A154 <b>AP</b> | B137          | B310          | F113 | B302   | B306 <b>R</b> | D502 |
| A168 <b>AP</b> | B302 <b>R</b> | B314          | F308 |        |               |      |
| A499           | B306          | B416          | F312 |        |               |      |
| B118 <b>AP</b> | B308          | B606          |      |        |               |      |
| B121 <b>AP</b> | B309          | D502 <b>R</b> |      |        |               |      |

ACCOUNT NUMBER AND TITLE: **4720 COMMITMENTS - PROGRAMS  
EXEMPT FROM APPORTIONMENT**

| DEBIT          |                |      |      | CREDIT |               |
|----------------|----------------|------|------|--------|---------------|
| A154 <b>AP</b> | B121 <b>AP</b> | B308 | F113 | B304   | B306 <b>R</b> |
| A168 <b>AP</b> | B137           | B312 | F310 |        |               |
| A499           | B304 <b>R</b>  | B316 | F312 |        |               |
| B118 <b>AP</b> | B306           | B416 |      |        |               |

ACCOUNT NUMBER AND TITLE: **4801 UNDELIVERED ORDERS -  
OBLIGATIONS, UNPAID**

| DEBIT |               |      |      | CREDIT         |      |      |      |
|-------|---------------|------|------|----------------|------|------|------|
| A146  | B306 <b>R</b> | B438 | E104 | A154 <b>AP</b> | B306 | B312 | B316 |
| B104  | B308          | C408 | E106 | A168 <b>AP</b> | B310 | B314 | F330 |
| B105  | B402          | C432 | E108 |                |      |      |      |
| B107  | B404          | D134 | F111 |                |      |      |      |
| B130  | B436          | E102 | F332 |                |      |      |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4802 UNDELIVERED ORDERS -  
OBLIGATIONS, PREPAID/ADVANCED**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| B604  | F328 | B308   | F326 |
| C112  |      | B309   |      |

ACCOUNT NUMBER AND TITLE: **4831 UNDELIVERED ORDERS -  
OBLIGATIONS TRANSFERRED,  
UNPAID**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| A488  | F330 | A506   | F332 |
| A490  |      | A508   |      |

ACCOUNT NUMBER AND TITLE: **4832 UNDELIVERED ORDERS -  
OBLIGATIONS TRANSFERRED,  
PREPAID/ADVANCED**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| A494  | F326 | A496   | F328 |
| A548  |      | A550   |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4871 DOWNWARD ADJUSTMENTS OF  
PRIOR-YEAR UNPAID UNDELIVERED  
ORDERS - OBLIGATIONS,  
RECOVERIES**

| DEBIT                                                               | CREDIT |
|---------------------------------------------------------------------|--------|
| A499 <b>AP</b> D136 <b>AP</b><br>D120        D138 <b>AP</b><br>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   |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4882 UPWARD ADJUSTMENTS OF PRIOR-  
YEAR UNDELIVERED ORDERS -  
OBLIGATIONS, PREPAID/ADVANCED**

| DEBIT | CREDIT |
|-------|--------|
| F326  | D122   |

ACCOUNT NUMBER AND TITLE: **4901 DELIVERED ORDERS - OBLIGATIONS,  
UNPAID**

| DEBIT                                                                         | CREDIT                                                                                                                                                                                                                                   |
|-------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A500R    B112    B446    F325<br>A504    B113    D610<br>B110    B210    D616 | A500    B428    D591    E108<br>A501    B430    D595    E109<br>B118AP    B436    D608    E204AP<br>B402    B438    D612    E412<br>B406    B444    D614    F324<br>B412    C614    E102<br>B416    D112    E104<br>B418    D134    E106 |

ACCOUNT NUMBER AND TITLE: **4902 DELIVERED ORDERS - OBLIGATIONS,  
PAID**

| DEBIT                                        | CREDIT                                                                                                                                                                                                                                                                 |
|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| C134    C138    F314<br>C137    C139    F322 | A146    B106    B121AP    B606<br>A504    B107    B122    C406<br>A512    B108    B130    C408<br>A514    B109    B137    C432<br>A712    B110    B138    D436<br>B102    B112    B152    F320<br>B103    B113    B154<br>B104    B114    B202<br>B105    B116    B604 |

**U.S. Government Standard General Ledger  
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 | A492R F325 |

ACCOUNT NUMBER AND TITLE: **4971 DOWNWARD ADJUSTMENTS OF  
PRIOR-YEAR UNPAID DELIVERED  
ORDERS - OBLIGATIONS,  
RECOVERIES**

| DEBIT                                        | CREDIT |
|----------------------------------------------|--------|
| D102 D142 F128<br>D110 D308AP<br>D141 F123AP | F325   |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS OF  
PRIOR-YEAR PAID DELIVERED  
ORDERS - OBLIGATIONS, REFUNDS  
COLLECTED

| DEBIT |      |                | CREDIT |
|-------|------|----------------|--------|
| C132  | C753 | D308 <b>AP</b> | F322   |
| C136  | C755 |                |        |
| C751  | D108 |                |        |

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   |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

| DEBIT | CREDIT |      |      |                |
|-------|--------|------|------|----------------|
| F336  | A708   | C145 | C430 | C648           |
|       | A710   | C420 | C640 | C650           |
|       | A714   | C424 | C644 | F144 <b>AP</b> |
|       | C109   | C426 | C646 |                |

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

| DEBIT          | CREDIT        |      |
|----------------|---------------|------|
| D402      D436 | D402 <b>R</b> | 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 <b>AP</b> |
|                          | A710   | C188 | C424 |                |

ACCOUNT NUMBER AND TITLE: 5209 CONTRA REVENUE FOR SERVICES PROVIDED

| DEBIT          | CREDIT        |      |
|----------------|---------------|------|
| D402      D436 | D402 <b>R</b> | H301 |
|                | F336          |      |



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5310 INTEREST REVENUE - OTHER

| DEBIT |      | CREDIT |      |                |                |
|-------|------|--------|------|----------------|----------------|
| F336  | H301 | A186   | C154 | C422           | C708 <b>AP</b> |
|       |      | A188   | C188 | C438           | E121           |
|       |      | C109   | C402 | C702 <b>AP</b> | F144 <b>AP</b> |
|       |      | C141   | C416 | C704 <b>AP</b> |                |
|       |      | C145   | C420 | C706 <b>AP</b> |                |

ACCOUNT NUMBER AND TITLE: 5311 INTEREST REVENUE - INVESTMENTS

| DEBIT         |      |      | CREDIT |      |      |                |
|---------------|------|------|--------|------|------|----------------|
| E117 <b>R</b> | F336 | H301 | A186   | C141 | C419 | D614           |
|               |      |      | A188   | C145 | C420 | E113           |
|               |      |      | A250   | C154 | C422 | E117           |
|               |      |      | A251   | C188 | C423 | F144 <b>AP</b> |
|               |      |      | B144   | C402 | C624 |                |
|               |      |      | B153   | C416 | C784 |                |
|               |      |      | C109   | C418 | D612 |                |

ACCOUNT NUMBER AND TITLE: 5312 INTEREST REVENUE - LOANS  
RECEIVABLE/UNINVESTED FUNDS

| DEBIT |      | CREDIT |      |      |                |
|-------|------|--------|------|------|----------------|
| F336  | H301 | A186   | C145 | C416 | C437 <b>AP</b> |
|       |      | A188   | C148 | C420 | F144 <b>AP</b> |
|       |      | C107   | C154 | C422 |                |
|       |      | C109   | C188 | C435 |                |
|       |      | C141   | C402 | C436 |                |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5313 INTEREST REVENUE - SUBSIDY  
AMORTIZATION

| DEBIT | CREDIT |
|-------|--------|
| F336  | E118   |

ACCOUNT NUMBER AND TITLE: 5314 DIVIDEND INCOME ACCOUNTED FOR  
UNDER THE PROVISIONS OF THE  
FEDERAL CREDIT REFORM ACT

| DEBIT | CREDIT |
|-------|--------|
| F336  | C145   |

ACCOUNT NUMBER AND TITLE: 5315 CONTRA REVENUE FOR DIVIDEND  
INCOME ACCOUNTED FOR UNDER  
THE PROVISIONS OF THE FEDERAL  
CREDIT REFORM ACT

| DEBIT          | CREDIT          |
|----------------|-----------------|
| D402      D424 | D402R      F336 |

ACCOUNT NUMBER AND TITLE: 5317 CONTRA REVENUE FOR INTEREST  
REVENUE - LOANS RECEIVABLE

| DEBIT                            | CREDIT                  |
|----------------------------------|-------------------------|
| D402      D436<br>D424      D438 | D402R      H301<br>F336 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5318 CONTRA REVENUE FOR INTEREST  
REVENUE - INVESTMENTS**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D402  | D436 | D402R  | H301 |
| D424  | D438 | F336   |      |

ACCOUNT NUMBER AND TITLE: **5319 CONTRA REVENUE FOR INTEREST  
REVENUE - OTHER**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D402  | D436 | D402R  | H301 |
| D424  | D438 | F336   |      |

ACCOUNT NUMBER AND TITLE: **5320 PENALTIES AND FINES REVENUE**

| DEBIT |      | CREDIT |        |        |
|-------|------|--------|--------|--------|
| F336  | H301 | A186   | C188   | C420   |
|       |      | A188   | C402   | C422   |
|       |      | C109   | C404AP | F144AP |
|       |      | C141   | C416   |        |

ACCOUNT NUMBER AND TITLE: **5324 CONTRA REVENUE FOR PENALTIES  
AND FINES**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D424  | D438 | F336   | H301 |
| D436  |      |        |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5325 ADMINISTRATIVE FEES REVENUE

| DEBIT |      | CREDIT |      |      |
|-------|------|--------|------|------|
| F336  | H301 | A186   | C145 | C420 |
|       |      | A188   | C188 | C422 |
|       |      | C109   | C402 |      |
|       |      | C141   | C416 |      |

ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR  
ADMINISTRATIVE FEES

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D402  | D436 | D402R  | H301 |
| D424  | D438 | F336   |      |

ACCOUNT NUMBER AND TITLE: 5400 FUNDED BENEFIT PROGRAM  
REVENUE

| DEBIT |      | CREDIT |      |        |
|-------|------|--------|------|--------|
| F336  | H301 | A186   | C190 | C422   |
|       |      | A715   | C416 | F144AP |
|       |      | C109   | C420 |        |

ACCOUNT NUMBER AND TITLE: 5405 UNFUNDED FECA BENEFIT REVENUE

| DEBIT |      | CREDIT |
|-------|------|--------|
| A715R | F336 | C421   |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5406 CONTRA REVENUE FOR UNFUNDED  
FECA BENEFIT REVENUE**

| DEBIT | CREDIT |
|-------|--------|
|       | F336   |

ACCOUNT NUMBER AND TITLE: **5409 CONTRA REVENUE FOR FUNDED  
BENEFIT PROGRAM REVENUE**

| DEBIT                  | CREDIT                  |
|------------------------|-------------------------|
| D402      D438<br>D436 | D402R      H301<br>F336 |

ACCOUNT NUMBER AND TITLE: **5500 INSURANCE AND GUARANTEE  
PREMIUM REVENUE**

| DEBIT          | CREDIT                                             |
|----------------|----------------------------------------------------|
| F336      H301 | C109      C424<br>C420      F144 <b>AP</b><br>C422 |

ACCOUNT NUMBER AND TITLE: **5509 CONTRA REVENUE FOR INSURANCE  
AND GUARANTEE PREMIUM  
REVENUE**

| DEBIT                  | CREDIT                  |
|------------------------|-------------------------|
| D402      D438<br>D436 | D402R      H301<br>F336 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE - FINANCIAL  
RESOURCES

| DEBIT |      | CREDIT |      |        |
|-------|------|--------|------|--------|
| F336  | H301 | A186   | C158 | C404AP |
|       |      | A188   | C192 | C420   |
|       |      | C141   | C402 |        |

ACCOUNT NUMBER AND TITLE: 5609 CONTRA REVENUE FOR DONATIONS  
- FINANCIAL RESOURCES

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D402  | D438 | D402R  | H301 |
| D436  |      | F336   |      |

ACCOUNT NUMBER AND TITLE: 5610 DONATED REVENUE -  
NONFINANCIAL RESOURCES

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| F336  | H301 | C102   | C164 |

ACCOUNT NUMBER AND TITLE: 5619 CONTRA DONATED REVENUE -  
NONFINANCIAL RESOURCES

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D402  | D438 | D402R  | H301 |
| D436  |      | F336   |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5640 FORFEITURE REVENUE - CASH AND  
CASH EQUIVALENTS

| DEBIT | CREDIT                 |
|-------|------------------------|
| F336  | A186 C174<br>C172 D554 |

ACCOUNT NUMBER AND TITLE: 5649 CONTRA FORFEITURE REVENUE -  
CASH AND CASH EQUIVALENTS

| DEBIT | CREDIT     |
|-------|------------|
| D402  | D402R F336 |

ACCOUNT NUMBER AND TITLE: 5650 FORFEITURE REVENUE -  
FORFEITURES OF PROPERTY

| DEBIT | CREDIT                 |
|-------|------------------------|
| F336  | A186 D554<br>C636 D558 |

ACCOUNT NUMBER AND TITLE: 5659 CONTRA FORFEITURE REVENUE -  
FORFEITURES OF PROPERTY

| DEBIT | CREDIT     |
|-------|------------|
| D402  | D402R F336 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5700 EXPENDED APPROPRIATIONS

| DEBIT |       |       |       | CREDIT |        |        |        |
|-------|-------|-------|-------|--------|--------|--------|--------|
| C134R | C137R | C139R | F128R | A146AP | B134   | B436AP | E104AP |
| C136R | C138R | C414R | F336  | A514AP | B202AP | B438AP | E106AP |
|       |       |       |       | B102AP | B402AP | B604AP | E108AP |
|       |       |       |       | B106AP | B406AP | C138AP | E109AP |
|       |       |       |       | B107AP | B412AP | C408AP | E204AP |
|       |       |       |       | B108AP | B416AP | D106AP | E412AP |
|       |       |       |       | B109AP | B418AP | D114AP |        |
|       |       |       |       | B122AP | B428AP | D126AP |        |
|       |       |       |       | B130AP | B430AP | D134AP |        |

ACCOUNT NUMBER AND TITLE: 5705 EXPENDED APPROPRIATIONS - PRIOR  
PERIOD ADJUSTMENTS DUE TO  
CORRECTIONS OF ERRORS - YEARS  
PRECEDING THE PRIOR YEAR

| DEBIT |      | CREDIT |        |
|-------|------|--------|--------|
| D310R | F336 | D304   | D308AP |
|       |      | D306AP |        |

ACCOUNT NUMBER AND TITLE: 5708 EXPENDED APPROPRIATIONS -  
PRIOR-PERIOD ADJUSTMENTS DUE  
TO CORRECTIONS OF ERRORS

| DEBIT |      | CREDIT |        |
|-------|------|--------|--------|
| D310R | F336 | D304   | D308AP |
|       |      | D306AP |        |



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5709 EXPENDED APPROPRIATIONS -  
PRIOR-PERIOD ADJUSTMENTS DUE  
TO CHANGES IN ACCOUNTING  
PRINCIPLES

| DEBIT           | CREDIT                     |
|-----------------|----------------------------|
| D310R      F336 | D302      D308AP<br>D306AP |

ACCOUNT NUMBER AND TITLE: 5720 FINANCING SOURCES TRANSFERRED  
IN WITHOUT REIMBURSEMENT

| DEBIT          | CREDIT                 |
|----------------|------------------------|
| E610      F336 | A550      E608<br>E606 |

ACCOUNT NUMBER AND TITLE: 5730 FINANCING SOURCES TRANSFERRED  
OUT WITHOUT REIMBURSEMENT

| DEBIT                  | CREDIT         |
|------------------------|----------------|
| A548      E512<br>E510 | E514      F336 |

ACCOUNT NUMBER AND TITLE: 5740 APPROPRIATED DEDICATED  
COLLECTIONS TRANSFERRED IN

| DEBIT | CREDIT                               |
|-------|--------------------------------------|
| F336  | A133AP      A185<br>A184      A189AP |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5745 APPROPRIATED DEDICATED  
COLLECTIONS TRANSFERRED OUT

| DEBIT          |      | CREDIT |
|----------------|------|--------|
| A133           | A189 | F336   |
| A183           | F146 |        |
| A185 <b>AP</b> |      |        |

ACCOUNT NUMBER AND TITLE: 5750 EXPENDITURE FINANCING SOURCES  
- TRANSFERS-IN

| DEBIT |               | CREDIT |      |      |
|-------|---------------|--------|------|------|
| A456  | D144 <b>R</b> | A458   | C109 | D144 |
| A499  | F336          | A498   | C403 |      |
|       |               | A510   | C415 |      |

ACCOUNT NUMBER AND TITLE: 5755 NONEXPENDITURE FINANCING  
SOURCES - TRANSFERS-IN - OTHER

| DEBIT          |               |                | CREDIT |      |      |      |
|----------------|---------------|----------------|--------|------|------|------|
| A135 <b>AP</b> | A519          | A546           | A161   | A416 | A462 | A528 |
| A422           | A531 <b>R</b> | F123 <b>AP</b> | A167   | A420 | A467 | A531 |
| A518           | A542          | F336           | A171   | A438 | A474 | A532 |
|                |               |                | A173   | A446 | A482 |      |
|                |               |                | A177   | A450 | A508 |      |
|                |               |                | A410   | A454 | A516 |      |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5756 NONEXPENDITURE FINANCING  
SOURCES - TRANSFERS-IN - CAPITAL  
TRANSFERS

| DEBIT | CREDIT    |
|-------|-----------|
| F336  | C196 E516 |

ACCOUNT NUMBER AND TITLE: 5760 EXPENDITURE FINANCING SOURCES  
- TRANSFERS-OUT

| DEBIT                          | CREDIT                            |
|--------------------------------|-----------------------------------|
| A500 A514<br>A501 D140<br>A512 | A500R F123AP<br>D141 F336<br>D142 |

ACCOUNT NUMBER AND TITLE: 5765 NONEXPENDITURE FINANCING  
SOURCES - TRANSFERS-OUT - OTHER

| DEBIT                                                                                                           | CREDIT                                 |
|-----------------------------------------------------------------------------------------------------------------|----------------------------------------|
| A134 A414 A452 A488<br>A163 A426 A466 A520<br>A165 A430 A469 A530<br>A179 A434 A478 A534<br>A406 A442 A486 F121 | A424 A523 A540 F336<br>A522 A530R A544 |

ACCOUNT NUMBER AND TITLE: 5766 NONEXPENDITURE FINANCING  
SOURCES - TRANSFERS-OUT -  
CAPITAL TRANSFERS

| DEBIT     | CREDIT |
|-----------|--------|
| A143 B139 | F336   |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5775 NONBUDGETARY FINANCING  
SOURCES TRANSFERRED IN

| DEBIT | CREDIT                           |
|-------|----------------------------------|
| F336  | C155 E604<br>C420 F144 <b>AP</b> |

ACCOUNT NUMBER AND TITLE: 5776 NONBUDGETARY FINANCING  
SOURCES TRANSFERRED OUT

| DEBIT             | CREDIT |
|-------------------|--------|
| D148 E509<br>E508 | F336   |

ACCOUNT NUMBER AND TITLE: 5780 IMPUTED FINANCING SOURCES

| DEBIT | CREDIT |
|-------|--------|
| F336  | E402   |

ACCOUNT NUMBER AND TITLE: 5790 OTHER FINANCING SOURCES

| DEBIT | CREDIT                 |
|-------|------------------------|
| F336  | A202 C145<br>C119 C430 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5791 ADJUSTMENT TO FINANCING  
SOURCES - DOWNWARD  
REESTIMATE OR NEGATIVE SUBSIDY

| DEBIT                       | CREDIT |
|-----------------------------|--------|
| D146 F336<br>D147 <b>AP</b> | D147   |

ACCOUNT NUMBER AND TITLE: 5792 FINANCING SOURCES TO BE  
TRANSFERRED OUT - CONTINGENT  
LIABILITY

| DEBIT | CREDIT |
|-------|--------|
| B425  | F336   |

ACCOUNT NUMBER AND TITLE: 5795 SEIGNIORAGE

| DEBIT | CREDIT |
|-------|--------|
| F336  | C145   |

ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED - NOT  
OTHERWISE CLASSIFIED

| DEBIT | CREDIT                                   |
|-------|------------------------------------------|
| F336  | A186 C143 <b>AP</b><br>A188 D586<br>C141 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE COLLECTED -  
INDIVIDUAL

| DEBIT       | CREDIT                             |
|-------------|------------------------------------|
| C143AP F336 | A188 C404AP<br>C141 D586<br>C143AP |

ACCOUNT NUMBER AND TITLE: 5802 TAX REVENUE COLLECTED -  
CORPORATE

| DEBIT | CREDIT                   |
|-------|--------------------------|
| F336  | A188 C143AP<br>C141 D586 |

ACCOUNT NUMBER AND TITLE: 5803 TAX REVENUE COLLECTED -  
UNEMPLOYMENT

| DEBIT | CREDIT                   |
|-------|--------------------------|
| F336  | A188 C143AP<br>C141 D586 |

ACCOUNT NUMBER AND TITLE: 5804 TAX REVENUE COLLECTED - EXCISE

| DEBIT | CREDIT                   |
|-------|--------------------------|
| F336  | A188 C143AP<br>C141 D586 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5805 TAX REVENUE COLLECTED - ESTATE  
AND GIFT

| DEBIT | CREDIT                   |
|-------|--------------------------|
| F336  | A188 C143AP<br>C141 D586 |

ACCOUNT NUMBER AND TITLE: 5806 TAX REVENUE COLLECTED -  
CUSTOMS

| DEBIT | CREDIT                   |
|-------|--------------------------|
| F336  | A188 C143AP<br>C141 D586 |

ACCOUNT NUMBER AND TITLE: 5820 TAX REVENUE ACCRUAL  
ADJUSTMENT - NOT OTHERWISE  
CLASSIFIED

| DEBIT               | CREDIT    |
|---------------------|-----------|
| C143AP F336<br>D586 | C402 C422 |

ACCOUNT NUMBER AND TITLE: 5821 TAX REVENUE ACCRUAL  
ADJUSTMENT - INDIVIDUAL

| DEBIT               | CREDIT    |
|---------------------|-----------|
| C143AP F336<br>D586 | C402 C422 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5822 TAX REVENUE ACCRUAL  
ADJUSTMENT - CORPORATE

| DEBIT                       | CREDIT    |
|-----------------------------|-----------|
| C143 <b>AP</b> F336<br>D586 | C402 C422 |

ACCOUNT NUMBER AND TITLE: 5823 TAX REVENUE ACCRUAL  
ADJUSTMENT - UNEMPLOYMENT

| DEBIT                       | CREDIT    |
|-----------------------------|-----------|
| C143 <b>AP</b> F336<br>D586 | C402 C422 |

ACCOUNT NUMBER AND TITLE: 5824 TAX REVENUE ACCRUAL  
ADJUSTMENT - EXCISE

| DEBIT                       | CREDIT    |
|-----------------------------|-----------|
| C143 <b>AP</b> F336<br>D586 | C402 C422 |

ACCOUNT NUMBER AND TITLE: 5825 TAX REVENUE ACCRUAL  
ADJUSTMENT - ESTATE AND GIFT

| DEBIT                       | CREDIT    |
|-----------------------------|-----------|
| C143 <b>AP</b> F336<br>D586 | C402 C422 |



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5826 TAX REVENUE ACCRUAL  
ADJUSTMENT - CUSTOMS

| DEBIT                       | CREDIT    |
|-----------------------------|-----------|
| C143 <b>AP</b> F336<br>D586 | C402 C422 |

ACCOUNT NUMBER AND TITLE: 5830 CONTRA REVENUE FOR TAXES - NOT  
OTHERWISE CLASSIFIED

| DEBIT             | CREDIT             |
|-------------------|--------------------|
| D402 D438<br>D424 | D402 <b>R</b> F336 |

ACCOUNT NUMBER AND TITLE: 5831 CONTRA REVENUE FOR TAXES -  
INDIVIDUAL

| DEBIT             | CREDIT             |
|-------------------|--------------------|
| D402 D438<br>D424 | D402 <b>R</b> F336 |

ACCOUNT NUMBER AND TITLE: 5832 CONTRA REVENUE FOR TAXES -  
CORPORATE

| DEBIT             | CREDIT             |
|-------------------|--------------------|
| D402 D438<br>D424 | D402 <b>R</b> F336 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5833 CONTRA REVENUE FOR TAXES -  
UNEMPLOYMENT

| DEBIT             | CREDIT     |
|-------------------|------------|
| D402 D438<br>D424 | D402R F336 |

ACCOUNT NUMBER AND TITLE: 5834 CONTRA REVENUE FOR TAXES -  
EXCISE

| DEBIT             | CREDIT     |
|-------------------|------------|
| D402 D438<br>D424 | D402R F336 |

ACCOUNT NUMBER AND TITLE: 5835 CONTRA REVENUE FOR TAXES -  
ESTATE AND GIFT

| DEBIT             | CREDIT     |
|-------------------|------------|
| D402 D438<br>D424 | D402R F336 |

ACCOUNT NUMBER AND TITLE: 5836 CONTRA REVENUE FOR TAXES -  
CUSTOMS

| DEBIT             | CREDIT     |
|-------------------|------------|
| D402 D438<br>D424 | D402R F336 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS - NOT  
OTHERWISE CLASSIFIED

| DEBIT                            | CREDIT |
|----------------------------------|--------|
| B118      B416<br>B118 <b>AP</b> | F336   |

ACCOUNT NUMBER AND TITLE: 5891 TAX REVENUE REFUNDS -  
INDIVIDUAL

| DEBIT                            | CREDIT |
|----------------------------------|--------|
| B118      B416<br>B118 <b>AP</b> | F336   |

ACCOUNT NUMBER AND TITLE: 5892 TAX REVENUE REFUNDS -  
CORPORATE

| DEBIT                            | CREDIT |
|----------------------------------|--------|
| B118      B416<br>B118 <b>AP</b> | F336   |

ACCOUNT NUMBER AND TITLE: 5893 TAX REVENUE REFUNDS -  
UNEMPLOYMENT

| DEBIT                            | CREDIT |
|----------------------------------|--------|
| B118      B416<br>B118 <b>AP</b> | F336   |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5894 TAX REVENUE REFUNDS - EXCISE

| DEBIT                            | CREDIT |
|----------------------------------|--------|
| B118      B416<br>B118 <b>AP</b> | F336   |

ACCOUNT NUMBER AND TITLE: 5895 TAX REVENUE REFUNDS - ESTATE  
AND GIFT

| DEBIT                            | CREDIT |
|----------------------------------|--------|
| B118      B416<br>B118 <b>AP</b> | F336   |

ACCOUNT NUMBER AND TITLE: 5896 TAX REVENUE REFUNDS - CUSTOMS

| DEBIT                            | CREDIT |
|----------------------------------|--------|
| B118      B416<br>B118 <b>AP</b> | F336   |

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

| DEBIT                    | CREDIT                                       |
|--------------------------|----------------------------------------------|
| F144      F336      H301 | A186      C141      C404 <b>AP</b> C424      |
|                          | A188      C145      C416      C630           |
|                          | B200      C188      C420      F144 <b>AP</b> |
|                          | C109      C402      C422                     |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER  
REVENUE

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D402  | D436 | D402R  | H301 |
| D424  | D438 | F336   |      |

ACCOUNT NUMBER AND TITLE: 5919 REVENUE AND OTHER FINANCING  
SOURCES - CANCELLATIONS

| DEBIT |      | CREDIT |  |
|-------|------|--------|--|
| F120  | F122 |        |  |

ACCOUNT NUMBER AND TITLE: 5921 VALUATION CHANGE IN  
INVESTMENTS - EXCHANGE  
STABILIZATION FUND

| DEBIT |      | CREDIT |  |
|-------|------|--------|--|
| D579R | F336 | D579   |  |

ACCOUNT NUMBER AND TITLE: 5922 VALUATION CHANGE IN  
INVESTMENTS FOR FEDERAL  
GOVERNMENT SPONSORED  
ENTERPRISE

| DEBIT |  | CREDIT |  |
|-------|--|--------|--|
| F336  |  | D503   |  |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

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 <b>AP</b> C143 <b>AP</b><br>C142 D584 | F336   |

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR  
OTHERS - STATEMENT OF  
CUSTODIAL ACTIVITY

| DEBIT | CREDIT                                                           |
|-------|------------------------------------------------------------------|
| C404  | C143 <b>AP</b> D424 <b>R</b><br>D422 D584<br>D424 <b>AP</b> F336 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5993 OFFSET TO NON-ENTITY  
COLLECTIONS - STATEMENT OF  
CHANGES IN NET POSITION

| DEBIT  |        |      | CREDIT |
|--------|--------|------|--------|
| B200AP | C147   | D585 | F336   |
| C145AP | C196AP |      |        |
| C146AP | D503AP |      |        |

ACCOUNT NUMBER AND TITLE: 5994 OFFSET TO NON-ENTITY ACCRUED  
COLLECTIONS - STATEMENT OF  
CHANGES IN NET POSITION

| DEBIT  |        |  | CREDIT      |
|--------|--------|--|-------------|
| C403AP | C420AP |  | C146AP D585 |
| C405   | E516AP |  | C196AP F336 |
|        |        |  | D420R       |

ACCOUNT NUMBER AND TITLE: 5997 FINANCING SOURCES TRANSFERRED  
IN FROM CUSTODIAL STATEMENT  
COLLECTIONS

| DEBIT |  |  | CREDIT |
|-------|--|--|--------|
| F336  |  |  | A212   |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5998 CUSTODIAL COLLECTIONS  
TRANSFERRED OUT TO A TREASURY  
ACCOUNT SYMBOL OTHER THAN  
THE GENERAL FUND OF THE  
TREASURY

| DEBIT | CREDIT |
|-------|--------|
| A210  | F336   |

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/PROGRAM  
COSTS

| DEBIT                          | CREDIT                         |
|--------------------------------|--------------------------------|
| A146    B154    C102    E104   | B446    C139AP    D582    E414 |
| A514    B402    D106    E108   | C132    D102    E110    F128   |
| B102    B406    D107    E204AP | C134    D108    E112    F336   |
| B104    B412    D126    E412   | C136AP    D110    E114    H300 |
| B105    B436    D134    E418   | C138AP    D308AP    E116       |
| B106    B444    D510    E506   |                                |
| B107    B604    D534           |                                |
| B138    B606    E102           |                                |

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE -  
INCURRED FOR OTHERS

| DEBIT | CREDIT |
|-------|--------|
| F336  |        |



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

| DEBIT | CREDIT              |
|-------|---------------------|
| F336  | D112 <b>AP</b> 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<br>B418 | E126 H300<br>F336 |

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

| DEBIT                                         | CREDIT    |
|-----------------------------------------------|-----------|
| B109 B418<br>B118 <b>AP</b> D612<br>B416 D614 | F336 H300 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6338 REMUNERATION INTEREST

| DEBIT | CREDIT |
|-------|--------|
| B210  |        |

ACCOUNT NUMBER AND TITLE: 6340 INTEREST EXPENSE ACCRUED ON  
THE LIABILITY FOR LOAN  
GUARANTEES

| DEBIT | CREDIT |
|-------|--------|
| E122  | F336   |

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

| DEBIT                                                                  | CREDIT                                                         |
|------------------------------------------------------------------------|----------------------------------------------------------------|
| B402      D107      E104<br>B604      D126      E106<br>D106      D134 | C132      D108      D308 <b>AP</b><br>D102      D110      F336 |

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

| DEBIT                                                                                                        | CREDIT                                                                                                      |
|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| C630      D106      E102<br>C642      D107      E110<br>C646      D538      E114<br>C648      D566      E408 | B108 <b>AP</b> D102      E116<br>C132      D308 <b>AP</b> F336<br>C134      D566 <b>R</b><br>C414      E112 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| E110  | E116 | D514   | E404 |
| E112  | F336 |        |      |
| E114  |      |        |      |

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

| DEBIT |  | CREDIT |  |
|-------|--|--------|--|
| F336  |  | D514   |  |

ACCOUNT NUMBER AND TITLE: 6710 DEPRECIATION, AMORTIZATION,  
AND DEPLETION

| DEBIT |  | CREDIT |      |
|-------|--|--------|------|
| E120  |  | E110   | E116 |
|       |  | E112   | E404 |
|       |  | E114   | F336 |

ACCOUNT NUMBER AND TITLE: 6720 BAD DEBT EXPENSE

| DEBIT |      | CREDIT |  |
|-------|------|--------|--|
| D404  | D420 | F336   |  |

ACCOUNT NUMBER AND TITLE: 6730 IMPUTED COSTS

| DEBIT |  | CREDIT |  |
|-------|--|--------|--|
| E402  |  | F336   |  |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **6790 OTHER EXPENSES NOT REQUIRING  
BUDGETARY RESOURCES**

| DEBIT          |                |      |      | CREDIT         |               |               |      |
|----------------|----------------|------|------|----------------|---------------|---------------|------|
| B424           | C138 <b>AP</b> | D566 | E416 | B108 <b>AP</b> | D128          | D566 <b>R</b> | F336 |
| B446           | C139 <b>AP</b> | D582 |      | B424 <b>R</b>  | D526          | D580          | H300 |
| C136 <b>AP</b> | D518           | E406 |      | C414           | D528 <b>R</b> | E109 <b>R</b> |      |
| C137           | D528           | E410 |      |                |               |               |      |

ACCOUNT NUMBER AND TITLE: **6800 FUTURE FUNDED EXPENSES**

| DEBIT |                |      |  | CREDIT        |                |      |  |
|-------|----------------|------|--|---------------|----------------|------|--|
| B420  | D112 <b>AP</b> | F130 |  | B424 <b>R</b> | D146           | H300 |  |
| B424  | D113           |      |  | B436          | D147 <b>AP</b> |      |  |
|       |                |      |  | 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 <b>AP</b> | D102           | F336 |  |
| B402  | B604 | D134 |  | C132           | D108           | H300 |  |
| B406  | D106 | E102 |  | C134           | D110           |      |  |
|       |      |      |  | C414           | D308 <b>AP</b> |      |  |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS -  
OTHER

| DEBIT |      | CREDIT |      |      |
|-------|------|--------|------|------|
| F338  | H301 | C161   | C628 | C648 |
|       |      | C610   | C632 | E602 |
|       |      | C615   | C644 |      |
|       |      | C626   | C646 |      |

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF  
INVESTMENTS

| DEBIT |      | CREDIT |      |      |
|-------|------|--------|------|------|
| F338  | H301 | C602   | C622 | C752 |
|       |      | C606   | C624 | C753 |
|       |      | C608   | C702 |      |
|       |      | C618   | C706 |      |

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF  
BORROWINGS

| DEBIT |      | CREDIT |      |  |
|-------|------|--------|------|--|
| F338  | H301 | B121AP | B135 |  |
|       |      | 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   |

ACCOUNT NUMBER AND TITLE: 7181 UNREALIZED GAINS - EXCHANGE  
STABILIZATION FUND

| DEBIT | CREDIT |
|-------|--------|
|       | D592   |

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

| DEBIT          | CREDIT                                                       |
|----------------|--------------------------------------------------------------|
| F338      H301 | C613      D575      D610<br>D569      D578<br>D574      D604 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7191 OTHER GAINS FOR ACCRUED  
SPECIAL DRAWING RIGHT (SDR)  
INTEREST AND CHARGES

| DEBIT | CREDIT |
|-------|--------|
|       | D612   |

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS -  
OTHER

| DEBIT               | CREDIT    |
|---------------------|-----------|
| C161 C626 C646 E602 | F340 H300 |
| C609 C628 C648      |           |
| C610 C634 D418      |           |
| C615 C644 E502      |           |

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF  
INVESTMENTS

| DEBIT          | CREDIT    |
|----------------|-----------|
| C602 C622 C754 | F340 H300 |
| C604 C624 C755 |           |
| C608 C704      |           |
| C618 C708      |           |

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF  
BORROWINGS

| DEBIT       | CREDIT    |
|-------------|-----------|
| B121AP C149 | F340 H300 |
| B131 C153   |           |
| B137        |           |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7271 GAINS ON CHANGES IN LONG-TERM  
ASSUMPTIONS

| DEBIT | CREDIT |
|-------|--------|
| F338  | D570   |

ACCOUNT NUMBER AND TITLE: 7272 LOSSES ON CHANGES IN LONG-TERM  
ASSUMPTIONS

| DEBIT | CREDIT |
|-------|--------|
| D571  | F340   |

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

| DEBIT | CREDIT    |
|-------|-----------|
| D589  | F340 H300 |

ACCOUNT NUMBER AND TITLE: 7281 UNREALIZED LOSSES - EXCHANGE  
STABILIZATION FUND

| DEBIT | CREDIT |
|-------|--------|
| D594  |        |



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

| DEBIT          |      |      |      | CREDIT        |      |      |      |
|----------------|------|------|------|---------------|------|------|------|
| A202 <b>AP</b> | C194 | D548 | D573 | B424 <b>R</b> | C137 | F340 | H300 |
| A204           | C613 | D564 | D576 |               |      |      |      |
| B108           | D523 | D568 | D606 |               |      |      |      |
| B424           | D542 | D572 | D608 |               |      |      |      |

ACCOUNT NUMBER AND TITLE: 7291 OTHER LOSSES FOR ACCRUED  
SPECIAL DRAWING RIGHT (SDR)  
INTEREST AND CHARGES

| DEBIT |  | CREDIT |  |
|-------|--|--------|--|
| D614  |  |        |  |

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D550  | H301 | F340   | H300 |
| F338  |      |        |      |

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS DUE  
TO CORRECTIONS OF ERRORS

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D306  | F338 | D308   | F340 |
| D312  | H301 | D310   | H300 |

**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 |      |
|--------|------|--------|------|
| C435AP | C437 | C149AP | F125 |
|        |      | C153AP | F340 |

ACCOUNT NUMBER AND TITLE: **7600 CHANGES IN ACTUARIAL LIABILITY**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| B426  | F338 | B426R  | 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      F390AP |

ACCOUNT NUMBER AND TITLE: **8102 OFFSET FOR PARTIAL OR EARLY  
CANCELLATION OF AUTHORITY**

| DEBIT            | CREDIT |
|------------------|--------|
| F301      F390AP | E204   |

ACCOUNT NUMBER AND TITLE: **8801 OFFSET FOR PURCHASES OF ASSETS**

| DEBIT                               | CREDIT                                                                                                         |
|-------------------------------------|----------------------------------------------------------------------------------------------------------------|
| C134R      C414R<br>C138R      F370 | B152AP    B438AP    D134AP<br>B402AP    B604AP    G120<br>B406AP    C132AP    G122<br>B430AP    C136AP    G124 |

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **8802 PURCHASES OF PROPERTY, PLANT,  
AND EQUIPMENT**

| DEBIT          |                |      | CREDIT        |               |
|----------------|----------------|------|---------------|---------------|
| B402 <b>AP</b> | C132 <b>AP</b> | G120 | C134 <b>R</b> | C414 <b>R</b> |
| B406 <b>AP</b> | C136 <b>AP</b> |      | C138 <b>R</b> | F370          |
| B604 <b>AP</b> | D134 <b>AP</b> |      |               |               |

ACCOUNT NUMBER AND TITLE: **8803 PURCHASES OF INVENTORY AND  
RELATED PROPERTY**

| DEBIT          |                |                | CREDIT        |               |
|----------------|----------------|----------------|---------------|---------------|
| B402 <b>AP</b> | B438 <b>AP</b> | C136 <b>AP</b> | C134 <b>R</b> | C414 <b>R</b> |
| B406 <b>AP</b> | B604 <b>AP</b> | D134 <b>AP</b> | C138 <b>R</b> | F370          |
| B430 <b>AP</b> | C132 <b>AP</b> | G122           |               |               |

ACCOUNT NUMBER AND TITLE: **8804 PURCHASES OF ASSETS - OTHER**

| DEBIT          |                |                | CREDIT        |               |
|----------------|----------------|----------------|---------------|---------------|
| B152 <b>AP</b> | B438 <b>AP</b> | C136 <b>AP</b> | C134 <b>R</b> | C414 <b>R</b> |
| B402 <b>AP</b> | B604 <b>AP</b> | D134 <b>AP</b> | C138 <b>R</b> | F370          |
| B406 <b>AP</b> | C132 <b>AP</b> | G124           |               |               |

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### **U.S. Government Standard General Ledger USSGL Account Attributes**

To meet external reporting requirements, agencies need data at a level below the 4-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 4-digit accounts plus attributes. This section provides USSGL attribute tables for both proprietary and budgetary USSGL accounts and attributes reported to the the FMS-administered FACTS I and FACTS II "trial-balance" reporting systems.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue." If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

**Note:** Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For FACTS II reporting, USSGL accounts 4871, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries," 4872, "Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected," 4971, "Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries," and 4972, "Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected," do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, "Undelivered Orders – Obligations, Unpaid," 4802, "Undelivered Orders – Obligations, Prepaid/Advanced," 4901, "Delivered Orders – Obligations, Unpaid," and 4902, "Delivered Orders – Obligations, Paid," that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.

|                                                                                                                             | <u>Page Number</u> |
|-----------------------------------------------------------------------------------------------------------------------------|--------------------|
| Attributes Used To Prepare the Financial Report of the U.S. Government                                                      | IV - 3             |
| USSGL Proprietary Account Attribute Definitions                                                                             | IV - 5             |
| Fiscal 2013 USSGL Proprietary Account Attributes Table                                                                      | IV - 7             |
| Fiscal 2013 USSGL Proprietary Account Attributes Reporting of Detailed Financial Information – Attribute Values and Domains | IV - 21            |
| Fiscal 2013 Attributes Used to Prepare Budgetary Reports                                                                    | IV - 23            |
| FACTS II - Fiscal 2013 Attribute Definition Report                                                                          | IV - 25            |
| Fiscal 2013 USSGL Account Attributes Table for FACTS II Reporting                                                           | IV - 35            |
| Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference                                       | IV - 46            |

**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](http://www.fms.treas.gov/factsi/index.html)**.

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## SUPPLEMENT

## SECTION IV

## 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<br>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<br>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<br>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<br>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<br>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<br>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<br>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<br>Q - Not assigned to programs | 1/A               | OMB Circular A136 & SFFAS No.4     | N/A             |

## SUPPLEMENT

## SECTION IV

| Attribute Name  | Attribute Definition                                                                                                                                                        | Domain                                                                 | System Characters | Reference                 | Treasury System |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|-------------------|---------------------------|-----------------|
| Trading Partner | The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Federal non-Federal attribute of "F." | nn - 2-digit Treasury Department Code, required with Federal attribute | 2/N               | OMB TFM USSGL - Section V | FACTS I         |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account |                                                                         |                  | USSGL Account Attributes for FACTS I |                 |              |                    |              |               |                    |                   |                      |
|---------------|-------------------------------------------------------------------------|------------------|--------------------------------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No.           | USSGL Account Title                                                     | Normal Bal. Ind. | Fed/NonFed                           | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 1010          | Fund Balance With Treasury                                              | D                |                                      |                 |              |                    |              | Y             |                    |                   |                      |
| 1090          | Fund Balance With Treasury Under a Continuing Resolution                | D                |                                      |                 |              |                    |              | Y             |                    |                   |                      |
| 1110          | Undeposited Collections                                                 | D                | N                                    |                 |              |                    | Y            | Y             |                    |                   |                      |
| 1120          | Imprest Funds                                                           | D                | N                                    |                 |              |                    |              | Y             |                    |                   |                      |
| 1125          | U.S. Debit Card Funds                                                   | D                | N                                    |                 |              |                    |              | Y             |                    |                   |                      |
| 1130          | Funds Held by the Public                                                | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1190          | Other Cash                                                              | D                | N                                    |                 |              |                    |              | Y             |                    |                   |                      |
| 1193          | International Monetary Fund Assets - Reserve Position                   | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1194          | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1195          | Other Monetary Assets                                                   | D                | N                                    |                 |              |                    |              | Y             |                    |                   |                      |
| 1200          | Foreign Currency                                                        | D                | N                                    |                 |              |                    |              | Y             |                    |                   |                      |
| 1205          | Foreign Currency Denominated Equivalent Assets                          | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1209          | Uninvested Foreign Currency                                             | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1310          | Accounts Receivable                                                     | D                | Y                                    | Y               |              |                    | Y            | Y             |                    |                   |                      |
| 1319          | Allowance for Loss on Accounts Receivable                               | C                | Y                                    | Y               |              |                    | Y            | Y             |                    |                   |                      |
| 1320          | Funded Employment Benefit Contributions Receivable                      | D                | Y                                    | Y               |              |                    |              | E             |                    |                   |                      |
| 1321          | Unfunded FECA Benefit Contributions Receivable                          | D                | F                                    | Y               |              |                    |              | E             |                    |                   |                      |
| 1325          | Taxes Receivable                                                        | D                | Y                                    | Y               |              |                    | Y            | O             |                    |                   |                      |
| 1329          | Allowance for Loss on Taxes Receivable                                  | C                | N                                    |                 |              |                    | Y            | O             |                    |                   |                      |
| 1330          | Receivable for Transfers of Currently Invested Balances                 | D                | F                                    | Y               |              |                    |              | E             |                    |                   |                      |
| 1335          | Expenditure Transfers Receivable                                        | D                | F                                    | Y               |              |                    |              | Y             |                    |                   |                      |
| 1340          | Interest Receivable - Not Otherwise Classified                          | D                | Y                                    | Y               |              |                    | Y            | Y             |                    |                   |                      |
| 1341          | Interest Receivable - Loans                                             | D                | Y                                    | Y               |              |                    | Y            | E             |                    |                   |                      |
| 1342          | Interest Receivable - Investments                                       | D                | Y                                    | Y               |              |                    | Y            | Y             |                    |                   |                      |
| 1343          | Interest Receivable - Taxes                                             | D                | N                                    |                 |              |                    | Y            | O             |                    |                   |                      |
| 1344          | Interest Receivable on Special Drawing Rights                           | D                | N                                    |                 |              |                    | A            | E             |                    |                   |                      |
| 1345          | Allowance for Loss on Interest Receivable - Loans                       | C                | N                                    |                 |              |                    | Y            | E             |                    |                   |                      |
| 1346          | Allowance for Loss on Interest Receivable - Investments                 | C                | N                                    |                 |              |                    | Y            | Y             |                    |                   |                      |
| 1347          | Allowance for Loss on Interest Receivable - Not Otherwise Classified    | C                | N                                    |                 |              |                    | Y            | Y             |                    |                   |                      |
| 1348          | Allowance for Loss on Interest Receivable - Taxes                       | C                | N                                    |                 |              |                    | Y            | O             |                    |                   |                      |
| 1350          | Loans Receivable                                                        | D                | Y                                    | Y               |              |                    |              | E             |                    |                   |                      |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account |                                                                                    |                  | USSGL Account Attributes for FACTS I |                 |              |                    |              |               |                    |                   |                      |
|---------------|------------------------------------------------------------------------------------|------------------|--------------------------------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No.           | USSGL Account Title                                                                | Normal Bal. Ind. | Fed/NonFed                           | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 1351          | Capitalized Loan Interest Receivable - Non-Credit Reform                           | D                | F                                    | Y               |              |                    |              | E             |                    |                   |                      |
| 1359          | Allowance for Loss on Loans Receivable                                             | C                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1360          | Penalties and Fines Receivable - Not Otherwise Classified                          | D                | Y                                    | Y               |              |                    | Y            | Y             |                    |                   |                      |
| 1361          | Penalties and Fines Receivable - Loans                                             | D                | Y                                    | Y               |              |                    | Y            | E             |                    |                   |                      |
| 1363          | Penalties and Fines Receivable - Taxes                                             | D                | N                                    |                 |              |                    | Y            | O             |                    |                   |                      |
| 1365          | Allowance for Loss on Penalties and Fines Receivable - Loans                       | C                | N                                    |                 |              |                    | Y            | E             |                    |                   |                      |
| 1367          | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified    | C                | N                                    |                 |              |                    | Y            | Y             |                    |                   |                      |
| 1368          | Allowance for Loss on Penalties and Fines Receivable - Taxes                       | C                | N                                    |                 |              |                    | Y            | O             |                    |                   |                      |
| 1370          | Administrative Fees Receivable - Not Otherwise Classified                          | D                | Y                                    | Y               |              |                    | Y            | Y             |                    |                   |                      |
| 1371          | Administrative Fees Receivable - Loans                                             | D                | Y                                    | Y               |              |                    | Y            | E             |                    |                   |                      |
| 1373          | Administrative Fees Receivable - Taxes                                             | D                | Y                                    | Y               |              |                    | Y            | O             |                    |                   |                      |
| 1375          | Allowance for Loss on Administrative Fees Receivable - Loans                       | C                | N                                    |                 |              |                    | Y            | E             |                    |                   |                      |
| 1377          | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified    | C                | N                                    |                 |              |                    | Y            | Y             |                    |                   |                      |
| 1378          | Allowance for Loss on Administrative Fees Receivable - Taxes                       | C                | N                                    |                 |              |                    | Y            | O             |                    |                   |                      |
| 1380          | Loans Receivable - Troubled Assets Relief Program                                  | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1381          | Interest Receivable - Loans - Troubled Assets Relief Program                       | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1384          | Interest Receivable - Foreign Currency Denominated Assets                          | D                | N                                    |                 |              |                    | A            | E             |                    |                   |                      |
| 1385          | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program | C                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1389          | Allowance for Subsidy - Loans - Troubled Assets Relief Program                     | C                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1399          | Allowance for Subsidy                                                              | C                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1410          | Advances and Prepayments                                                           | D                | Y                                    | Y               |              |                    |              | Y             |                    |                   |                      |
| 1511          | Operating Materials and Supplies Held for Use                                      | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1512          | Operating Materials and Supplies Held in Reserve for Future Use                    | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1513          | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable             | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1514          | Operating Materials and Supplies Held for Repair                                   | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |



## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account |                                                                                                          | USSGL Account Attributes for FACTS I |            |                 |              |                    |              |               |                    |                   |                      |
|---------------|----------------------------------------------------------------------------------------------------------|--------------------------------------|------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No.           | USSGL Account Title                                                                                      | Normal Bal. Ind.                     | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 1519          | Operating Materials and Supplies - Allowance                                                             | C                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1521          | Inventory Purchased for Resale                                                                           | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1522          | Inventory Held in Reserve for Future Sale                                                                | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1523          | Inventory Held for Repair                                                                                | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1524          | Inventory - Excess, Obsolete, and Unserviceable                                                          | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1525          | Inventory - Raw Materials                                                                                | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1526          | Inventory - Work-in-Process                                                                              | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1527          | Inventory - Finished Goods                                                                               | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1529          | Inventory - Allowance                                                                                    | C                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1531          | Seized Monetary Instruments                                                                              | D                                    | N          |                 |              |                    |              | O             |                    |                   |                      |
| 1532          | Seized Cash Deposited                                                                                    | D                                    | N          |                 |              |                    |              | O             |                    |                   |                      |
| 1541          | Forfeited Property Held for Sale                                                                         | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1542          | Forfeited Property Held for Donation or Use                                                              | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1549          | Forfeited Property - Allowance                                                                           | C                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1551          | Foreclosed Property                                                                                      | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1559          | Foreclosed Property - Allowance                                                                          | C                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1561          | Commodities Held Under Price Support and Stabilization Support Programs                                  | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1569          | Commodities - Allowance                                                                                  | C                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1571          | Stockpile Materials Held in Reserve                                                                      | D                                    | N          |                 |              |                    |              | Y             |                    |                   |                      |
| 1572          | Stockpile Materials Held for Sale                                                                        | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1591          | Other Related Property                                                                                   | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1599          | Other Related Property - Allowance                                                                       | C                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1610          | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt                          | D                                    | Y          | Y               |              |                    |              | Y             |                    |                   |                      |
| 1611          | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt                             | C                                    | Y          | Y               |              |                    |              | Y             |                    |                   |                      |
| 1612          | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt                              | D                                    | Y          | Y               |              |                    |              | Y             |                    |                   |                      |
| 1613          | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D                                    | Y          | Y               |              |                    |              | Y             |                    |                   |                      |
| 1618          | Market Adjustment - Investments                                                                          | D                                    | Y          | Y               |              |                    |              |               |                    |                   |                      |
| 1620          | Investments in Securities Other Than the Bureau of the Public Debt Securities                            | D                                    | Y          | Y               |              |                    |              | Y             |                    |                   |                      |
| 1621          | Discount on Securities Other Than the Bureau of the Public Debt Securities                               | C                                    | Y          | Y               |              |                    |              | Y             |                    |                   |                      |
| 1622          | Premium on Securities Other Than the Bureau of the Public Debt Securities                                | D                                    | Y          | Y               |              |                    |              | Y             |                    |                   |                      |
| 1623          | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities   | D                                    | Y          | Y               |              |                    |              | Y             |                    |                   |                      |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account |                                                                                                             |                  | USSGL Account Attributes for FACTS I |                 |              |                    |              |               |                    |                   |                      |
|---------------|-------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No.           | USSGL Account Title                                                                                         | Normal Bal. Ind. | Fed/NonFed                           | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 1630          | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                      | D                | F                                    | Y               |              |                    |              | Y             |                    |                   |                      |
| 1631          | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                         | C                | F                                    | Y               |              |                    |              | Y             |                    |                   |                      |
| 1633          | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt         | D                | F                                    | Y               |              |                    |              | Y             |                    |                   |                      |
| 1642          | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act                         | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1643          | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | C                | Y                                    | Y               |              |                    |              | E             |                    |                   |                      |
| 1644          | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act                            | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1645          | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act    | C                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1646          | Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act                  | C                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1647          | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act                   | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1650          | Preferred Stock in Federal Government Sponsored Enterprise                                                  | D                | N                                    |                 |              |                    |              | O             |                    |                   |                      |
| 1651          | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise                       | D                | N                                    |                 |              |                    |              | O             |                    |                   |                      |
| 1652          | Common Stock Warrants in Federal Government Sponsored Enterprise                                            | D                | N                                    |                 |              |                    |              | O             |                    |                   |                      |
| 1653          | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise                        | D                | N                                    |                 |              |                    |              | O             |                    |                   |                      |
| 1670          | Foreign Investments                                                                                         | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1671          | Discount on Foreign Investments                                                                             | C                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1672          | Premium on Foreign Investments                                                                              | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1679          | Foreign Exchange Rate Revalue Adjustments - Investments                                                     | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1690          | Other Investments                                                                                           | D                | Y                                    | Y               |              |                    |              | Y             |                    |                   |                      |
| 1711          | Land and Land Rights                                                                                        | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 1712          | Improvements to Land                                                                                        | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account |                                                                                 | USSGL Account Attributes for FACTS I |            |                 |              |                    |              |               |                    |                   |                      |
|---------------|---------------------------------------------------------------------------------|--------------------------------------|------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No.           | USSGL Account Title                                                             | Normal Bal. Ind.                     | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 1719          | Accumulated Depreciation on Improvements to Land                                | C                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1720          | Construction-in-Progress                                                        | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1730          | Buildings, Improvements, and Renovations                                        | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1739          | Accumulated Depreciation on Buildings, Improvements, and Renovations            | C                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1740          | Other Structures and Facilities                                                 | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1749          | Accumulated Depreciation on Other Structures and Facilities                     | C                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1750          | Equipment                                                                       | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1759          | Accumulated Depreciation on Equipment                                           | C                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1810          | Assets Under Capital Lease                                                      | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1819          | Accumulated Depreciation on Assets Under Capital Lease                          | C                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1820          | Leasehold Improvements                                                          | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1829          | Accumulated Amortization on Leasehold Improvements                              | C                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1830          | Internal-Use Software                                                           | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1832          | Internal-Use Software in Development                                            | D                                    | N          |                 |              |                    |              |               |                    |                   |                      |
| 1839          | Accumulated Amortization on Internal-Use Software                               | C                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1840          | Other Natural Resources                                                         | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1849          | Allowance for Depletion                                                         | C                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1890          | Other General Property, Plant, and Equipment                                    | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1899          | Accumulated Depreciation on Other General Property, Plant, and Equipment        | C                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 1921          | Receivable From Appropriations                                                  | D                                    | F          | Y               |              |                    | Y            | E             |                    |                   |                      |
| 1923          | Contingent Receivable for Capital Transfers                                     | D                                    | F          | Y               |              |                    |              | O             |                    |                   |                      |
| 1925          | Capital Transfers Receivable                                                    | D                                    | F          | Y               |              |                    |              | O             |                    |                   |                      |
| 1990          | Other Assets                                                                    | D                                    | Y          | Y               |              |                    |              | Y             |                    |                   |                      |
| 1995          | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed | D                                    | N          |                 |              |                    |              | E             |                    |                   |                      |
| 2110          | Accounts Payable                                                                | C                                    | Y          | Y               |              |                    | Y            |               | C                  |                   |                      |
| 2112          | Accounts Payable for Federal Government Sponsored Enterprise                    | C                                    | N          |                 |              |                    |              |               | C                  |                   |                      |
| 2120          | Disbursements in Transit                                                        | C                                    | Y          | Y               |              |                    |              |               | C                  |                   |                      |
| 2130          | Contract Holdbacks                                                              | C                                    | Y          | Y               |              |                    |              |               | C                  |                   |                      |
| 2140          | Accrued Interest Payable - Not Otherwise Classified                             | C                                    | Y          | Y               |              |                    |              |               | C                  |                   |                      |
| 2141          | Accrued Interest Payable - Debt                                                 | C                                    | Y          | Y               |              |                    |              |               | Y                  |                   |                      |
| 2150          | Payable for Transfers of Currently Invested Balances                            | C                                    | F          | Y               |              |                    |              |               | C                  |                   |                      |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account |                                                                                                 |                  | USSGL Account Attributes for FACTS I |                 |              |                    |              |               |                    |                   |                      |
|---------------|-------------------------------------------------------------------------------------------------|------------------|--------------------------------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No.           | USSGL Account Title                                                                             | Normal Bal. Ind. | Fed/NonFed                           | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 2155          | Expenditure Transfers Payable                                                                   | C                | F                                    | Y               |              |                    |              |               | C                  |                   |                      |
| 2160          | Entitlement Benefits Due and Payable                                                            | C                | N                                    |                 |              |                    |              |               | Y                  |                   |                      |
| 2170          | Subsidy Payable to the Financing Account                                                        | C                | F                                    | Y               |              |                    |              |               | Y                  |                   |                      |
| 2180          | Loan Guarantee Liability                                                                        | C                | N                                    |                 |              |                    |              |               | C                  |                   |                      |
| 2190          | Other Liabilities With Related Budgetary Obligations                                            | C                | Y                                    | Y               |              |                    |              |               | Y                  |                   |                      |
| 2191          | Employee Health Care Liability Incurred but Not Reported                                        | C                | N                                    |                 |              |                    |              |               | Y                  |                   |                      |
| 2192          | Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks                        | C                | N                                    |                 |              |                    |              | E             | C                  |                   |                      |
| 2193          | Allocation of Special Drawing Rights (SDRs)                                                     | C                | N                                    |                 |              |                    |              | E             | C                  |                   |                      |
| 2210          | Accrued Funded Payroll and Leave                                                                | C                | N                                    |                 |              |                    |              |               | C                  |                   |                      |
| 2211          | Withholdings Payable                                                                            | C                | N                                    |                 |              |                    |              |               | C                  |                   |                      |
| 2213          | Employer Contributions and Payroll Taxes Payable                                                | C                | Y                                    | Y               |              |                    |              |               | C                  |                   |                      |
| 2215          | Other Post Employment Benefits Due and Payable                                                  | C                | Y                                    | Y               |              |                    |              |               | C                  |                   |                      |
| 2216          | Pension Benefits Due and Payable to Beneficiaries                                               | C                | N                                    |                 |              |                    |              |               | C                  |                   |                      |
| 2217          | Benefit Premiums Payable to Carriers                                                            | C                | N                                    |                 |              |                    |              |               | C                  |                   |                      |
| 2218          | Life Insurance Benefits Due and Payable to Beneficiaries                                        | C                | N                                    |                 |              |                    |              |               | C                  |                   |                      |
| 2220          | Unfunded Leave                                                                                  | C                | N                                    |                 |              |                    |              |               | Y                  |                   |                      |
| 2225          | Unfunded FECA Liability                                                                         | C                | F                                    | Y               |              |                    |              |               | Y                  |                   |                      |
| 2290          | Other Unfunded Employment Related Liability                                                     | C                | Y                                    | Y               |              |                    |              |               | Y                  |                   |                      |
| 2310          | Liability for Advances and Prepayments                                                          | C                | Y                                    | Y               |              |                    |              |               | C                  |                   |                      |
| 2320          | Other Deferred Revenue                                                                          | C                | N                                    |                 |              |                    |              |               | Y                  |                   |                      |
| 2400          | Liability for Nonfiduciary Deposit Funds and Undeposited Collections                            | C                | Y                                    |                 |              |                    |              |               | Y                  |                   |                      |
| 2410          | Liability for Clearing Accounts                                                                 | C                | Y                                    | Y               |              |                    |              |               | Y                  |                   |                      |
| 2510          | Principal Payable to the Bureau of the Public Debt                                              | C                | F                                    | Y               |              |                    |              |               | Y                  |                   |                      |
| 2511          | Capitalized Loan Interest Payable - Non-Credit Reform                                           | C                | F                                    | Y               |              |                    |              |               | Y                  |                   |                      |
| 2520          | Principal Payable to the Federal Financing Bank                                                 | C                | F                                    | Y               |              |                    |              |               | Y                  |                   |                      |
| 2530          | Securities Issued by Federal Agencies Under General and Special Financing Authority             | C                | Y                                    | Y               |              |                    |              |               | Y                  |                   |                      |
| 2531          | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | D                | Y                                    | Y               |              |                    |              |               | Y                  |                   |                      |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account |                                                                                                                    | USSGL Account Attributes for FACTS I |            |                 |              |                    |              |               |                    |                   |                      |
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| No.           | USSGL Account Title                                                                                                | Normal Bal. Ind.                     | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 2532          | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority                     | C                                    | Y          | Y               |              |                    |              |               | Y                  |                   |                      |
| 2533          | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority    | C                                    | Y          | Y               |              |                    |              |               | Y                  |                   |                      |
| 2534          | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority     | D                                    | Y          | Y               |              |                    |              |               | Y                  |                   |                      |
| 2540          | Participation Certificates                                                                                         | C                                    | Y          | Y               |              |                    |              |               | Y                  |                   |                      |
| 2590          | Other Debt                                                                                                         | C                                    | Y          | Y               |              |                    |              |               | Y                  |                   |                      |
| 2610          | Actuarial Pension Liability                                                                                        | C                                    | N          |                 |              |                    |              |               | Y                  |                   |                      |
| 2620          | Actuarial Health Insurance Liability                                                                               | C                                    | N          |                 |              |                    |              |               | Y                  |                   |                      |
| 2630          | Actuarial Life Insurance Liability                                                                                 | C                                    | N          |                 |              |                    |              |               | Y                  |                   |                      |
| 2650          | Actuarial FECA Liability                                                                                           | C                                    | N          |                 |              |                    |              |               | Y                  |                   |                      |
| 2660          | Actuarial Liabilities for Federal Insurance and Guarantee Programs                                                 | C                                    | N          |                 |              |                    |              |               | Y                  |                   |                      |
| 2670          | Actuarial Liabilities for Treasury-Managed Benefit Programs                                                        | C                                    | N          |                 |              |                    |              |               | Y                  |                   |                      |
| 2690          | Other Actuarial Liabilities                                                                                        | C                                    | N          |                 |              |                    |              |               | Y                  |                   |                      |
| 2910          | Prior Liens Outstanding on Acquired Collateral                                                                     | C                                    | N          |                 |              |                    |              |               | U                  |                   |                      |
| 2920          | Contingent Liabilities                                                                                             | C                                    | N          |                 |              |                    |              |               | Y                  |                   |                      |
| 2922          | Contingent Liabilities - Federal Government Sponsored Enterprise                                                   | C                                    | N          |                 |              |                    |              |               | Y                  |                   |                      |
| 2923          | Contingent Liability for Capital Transfers                                                                         | C                                    | F          | Y               |              |                    |              |               | U                  |                   |                      |
| 2940          | Capital Lease Liability                                                                                            | C                                    | Y          | Y               |              |                    |              |               | Y                  |                   |                      |
| 2960          | Accounts Payable From Canceled Appropriations                                                                      | C                                    | Y          | Y               |              |                    |              |               | U                  |                   |                      |
| 2970          | Liability for Capital Transfers                                                                                    | C                                    | F          | Y               |              |                    | Y            |               | C                  |                   |                      |
| 2980          | Custodial Liability                                                                                                | C                                    | Y          | Y               |              |                    | S            |               | U                  |                   |                      |
| 2985          | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity                                | C                                    | F          | Y               |              |                    | A            |               | U                  |                   |                      |
| 2990          | Other Liabilities Without Related Budgetary Obligations                                                            | C                                    | Y          | Y               |              |                    |              |               | Y                  |                   |                      |
| 2995          | Estimated Cleanup Cost Liability                                                                                   | C                                    | N          |                 |              |                    |              |               | Y                  |                   |                      |
| 3100          | Unexpended Appropriations - Cumulative                                                                             | C                                    |            |                 |              |                    |              |               |                    |                   |                      |
| 3101          | Unexpended Appropriations - Appropriations Received                                                                | C                                    |            |                 |              |                    |              |               |                    |                   |                      |
| 3102          | Unexpended Appropriations - Transfers-In                                                                           | C                                    | F          | Y               |              |                    |              |               |                    |                   |                      |
| 3103          | Unexpended Appropriations - Transfers-Out                                                                          | D                                    | F          | Y               |              |                    |              |               |                    |                   |                      |
| 3105          | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | D                                    |            |                 |              |                    |              |               |                    |                   |                      |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account |                                                                                                        |                  | USSGL Account Attributes for FACTS I |                 |              |                    |              |               |                    |                   |                      |
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| No.           | USSGL Account Title                                                                                    | Normal Bal. Ind. | Fed/NonFed                           | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 3106          | Unexpended Appropriations - Adjustments                                                                | D                |                                      |                 |              |                    |              |               |                    |                   |                      |
| 3107          | Unexpended Appropriations - Used                                                                       | D                |                                      |                 |              |                    |              |               |                    |                   |                      |
| 3108          | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                      | D                |                                      |                 |              |                    |              |               |                    |                   |                      |
| 3109          | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles           | D                |                                      |                 |              |                    |              |               |                    |                   |                      |
| 3310          | Cumulative Results of Operations                                                                       | C                |                                      |                 |              |                    |              |               |                    |                   |                      |
| 3400          | Fiduciary Net Assets                                                                                   | C                |                                      |                 |              |                    |              |               |                    |                   |                      |
| 3410          | Contributions to Fiduciary Net Assets                                                                  | C                |                                      |                 |              |                    |              |               |                    |                   |                      |
| 3420          | Withdrawals or Distributions of Fiduciary Net Assets                                                   | D                |                                      |                 |              |                    |              |               |                    |                   |                      |
| 5100          | Revenue From Goods Sold                                                                                | C                | Y                                    | Y               | X            | Y                  |              |               |                    |                   |                      |
| 5109          | Contra Revenue for Goods Sold                                                                          | D                | Y                                    | Y               | X            | Y                  |              |               |                    |                   |                      |
| 5200          | Revenue From Services Provided                                                                         | C                | Y                                    | Y               | X            | Y                  |              |               |                    |                   |                      |
| 5209          | Contra Revenue for Services Provided                                                                   | D                | Y                                    | Y               | X            | Y                  |              |               |                    |                   |                      |
| 5310          | Interest Revenue - Other                                                                               | C                | Y                                    | Y               | Y            | Y                  | Y            |               |                    | Y                 |                      |
| 5311          | Interest Revenue - Investments                                                                         | C                | Y                                    | Y               | Y            | Y                  | Y            |               |                    | Y                 |                      |
| 5312          | Interest Revenue - Loans Receivable/Uninvested Funds                                                   | C                | Y                                    | Y               | Y            | Y                  | Y            |               |                    | Y                 |                      |
| 5313          | Interest Revenue - Subsidy Amortization                                                                | C                | N                                    |                 | X            | Y                  |              |               |                    | Y                 |                      |
| 5314          | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act                    | C                | N                                    |                 | X            |                    |              |               |                    | P                 |                      |
| 5315          | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | D                | N                                    |                 | X            |                    |              |               |                    | P                 |                      |
| 5317          | Contra Revenue for Interest Revenue - Loans Receivable                                                 | D                | Y                                    | Y               | Y            | Y                  | Y            |               |                    | Y                 |                      |
| 5318          | Contra Revenue for Interest Revenue - Investments                                                      | D                | Y                                    | Y               | Y            | Y                  | Y            |               |                    | Y                 |                      |
| 5319          | Contra Revenue for Interest Revenue - Other                                                            | D                | Y                                    | Y               | Y            | Y                  | Y            |               |                    | Y                 |                      |
| 5320          | Penalties and Fines Revenue                                                                            | C                | Y                                    | Y               | T            | Y                  | Y            |               |                    |                   |                      |
| 5324          | Contra Revenue for Penalties and Fines                                                                 | D                | Y                                    | Y               | T            | Y                  | Y            |               |                    |                   |                      |
| 5325          | Administrative Fees Revenue                                                                            | C                | Y                                    | Y               | X            | Y                  | Y            |               |                    |                   |                      |
| 5329          | Contra Revenue for Administrative Fees                                                                 | D                | Y                                    | Y               | X            | Y                  | Y            |               |                    |                   |                      |
| 5400          | Funded Benefit Program Revenue                                                                         | C                | Y                                    | Y               | Y            | Y                  |              |               |                    |                   |                      |
| 5405          | Unfunded FECA Benefit Revenue                                                                          | C                | F                                    | Y               | X            | Y                  |              |               |                    |                   |                      |
| 5406          | Contra Revenue for Unfunded FECA Benefit Revenue                                                       | D                | F                                    | Y               | X            | Y                  |              |               |                    |                   |                      |
| 5409          | Contra Revenue for Funded Benefit Program Revenue                                                      | D                | Y                                    | Y               | Y            | Y                  |              |               |                    |                   |                      |
| 5500          | Insurance and Guarantee Premium Revenue                                                                | C                | N                                    |                 | X            | Y                  |              |               |                    |                   |                      |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account |                                                                                                                  | USSGL Account Attributes for FACTS I |            |                 |              |                    |              |               |                    |                   |                      |
|---------------|------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No.           | USSGL Account Title                                                                                              | Normal Bal. Ind.                     | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 5509          | Contra Revenue for Insurance and Guarantee Premium Revenue                                                       | D                                    | N          |                 | X            | Y                  |              |               |                    |                   |                      |
| 5600          | Donated Revenue - Financial Resources                                                                            | C                                    | N          |                 | T            |                    | Y            |               |                    |                   |                      |
| 5609          | Contra Revenue for Donations - Financial Resources                                                               | D                                    | N          |                 | T            |                    | Y            |               |                    |                   |                      |
| 5610          | Donated Revenue - Nonfinancial Resources                                                                         | C                                    | N          |                 | T            |                    |              |               |                    |                   |                      |
| 5619          | Contra Donated Revenue - Nonfinancial Resources                                                                  | D                                    | N          |                 | T            |                    |              |               |                    |                   |                      |
| 5640          | Forfeiture Revenue - Cash and Cash Equivalents                                                                   | C                                    | N          |                 | T            |                    |              |               |                    |                   | D                    |
| 5649          | Contra Forfeiture Revenue - Cash and Cash Equivalents                                                            | D                                    | N          |                 | T            |                    |              |               |                    |                   | D                    |
| 5650          | Forfeiture Revenue - Forfeitures of Property                                                                     | C                                    | N          |                 | T            |                    |              |               |                    |                   | E                    |
| 5659          | Contra Forfeiture Revenue - Forfeitures of Property                                                              | D                                    | N          |                 | T            |                    |              |               |                    |                   | E                    |
| 5700          | Expended Appropriations                                                                                          | C                                    |            |                 |              |                    |              |               |                    |                   |                      |
| 5705          | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | C                                    |            |                 |              |                    |              |               |                    |                   |                      |
| 5708          | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  | C                                    |            |                 |              |                    |              |               |                    |                   |                      |
| 5709          | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                       | C                                    |            |                 |              |                    |              |               |                    |                   |                      |
| 5720          | Financing Sources Transferred In Without Reimbursement                                                           | C                                    | F          | Y               |              |                    |              |               |                    |                   |                      |
| 5730          | Financing Sources Transferred Out Without Reimbursement                                                          | D                                    | F          | Y               |              |                    |              |               |                    |                   |                      |
| 5740          | Appropriated Dedicated Collections Transferred In                                                                | C                                    | F          | Y               |              |                    |              |               |                    |                   |                      |
| 5745          | Appropriated Dedicated Collections Transferred Out                                                               | D                                    | F          | Y               |              |                    |              |               |                    |                   |                      |
| 5750          | Expenditure Financing Sources - Transfers-In                                                                     | C                                    | F          | Y               |              |                    |              |               |                    |                   |                      |
| 5755          | Nonexpenditure Financing Sources - Transfers-In - Other                                                          | C                                    | F          | Y               |              |                    |              |               |                    |                   |                      |
| 5756          | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers                                              | C                                    | F          | Y               |              |                    |              |               |                    |                   |                      |
| 5760          | Expenditure Financing Sources - Transfers-Out                                                                    | D                                    | F          | Y               |              |                    |              |               |                    |                   |                      |
| 5765          | Nonexpenditure Financing Sources - Transfers-Out - Other                                                         | D                                    | F          | Y               |              |                    |              |               |                    |                   |                      |
| 5766          | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers                                             | D                                    | F          | Y               |              |                    |              |               |                    |                   |                      |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account |                                                                           |                  | USSGL Account Attributes for FACTS I |                 |              |                    |              |               |                    |                   |                      |
|---------------|---------------------------------------------------------------------------|------------------|--------------------------------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No.           | USSGL Account Title                                                       | Normal Bal. Ind. | Fed/NonFed                           | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 5775          | Nonbudgetary Financing Sources Transferred In                             | C                | F                                    | Y               |              |                    |              |               |                    |                   |                      |
| 5776          | Nonbudgetary Financing Sources Transferred Out                            | D                | F                                    | Y               |              |                    |              |               |                    |                   |                      |
| 5780          | Imputed Financing Sources                                                 | C                | F                                    | Y               |              |                    |              |               |                    |                   |                      |
| 5790          | Other Financing Sources                                                   | C                | F                                    | Y               |              |                    |              |               |                    |                   | Y                    |
| 5791          | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | D                | F                                    | Y               |              |                    |              |               |                    |                   | E                    |
| 5792          | Financing Sources To Be Transferred Out - Contingent Liability            | D                | F                                    | Y               |              |                    |              |               |                    |                   |                      |
| 5795          | Seigniorage                                                               | C                | N                                    |                 |              |                    |              |               |                    |                   | E                    |
| 5800          | Tax Revenue Collected - Not Otherwise Classified                          | C                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5801          | Tax Revenue Collected - Individual                                        | C                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5802          | Tax Revenue Collected - Corporate                                         | C                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5803          | Tax Revenue Collected - Unemployment                                      | C                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5804          | Tax Revenue Collected - Excise                                            | C                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5805          | Tax Revenue Collected - Estate and Gift                                   | C                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5806          | Tax Revenue Collected - Customs                                           | C                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5820          | Tax Revenue Accrual Adjustment - Not Otherwise Classified                 | C                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5821          | Tax Revenue Accrual Adjustment - Individual                               | C                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5822          | Tax Revenue Accrual Adjustment - Corporate                                | C                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5823          | Tax Revenue Accrual Adjustment - Unemployment                             | C                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5824          | Tax Revenue Accrual Adjustment - Excise                                   | C                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5825          | Tax Revenue Accrual Adjustment - Estate and Gift                          | C                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5826          | Tax Revenue Accrual Adjustment - Customs                                  | C                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5830          | Contra Revenue for Taxes - Not Otherwise Classified                       | D                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5831          | Contra Revenue for Taxes - Individual                                     | D                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5832          | Contra Revenue for Taxes - Corporate                                      | D                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5833          | Contra Revenue for Taxes - Unemployment                                   | D                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5834          | Contra Revenue for Taxes - Excise                                         | D                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5835          | Contra Revenue for Taxes - Estate and Gift                                | D                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5836          | Contra Revenue for Taxes - Customs                                        | D                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5890          | Tax Revenue Refunds - Not Otherwise Classified                            | D                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |



## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account |                                                                                                                |                  | USSGL Account Attributes for FACTS I |                 |              |                    |              |               |                    |                   |                      |
|---------------|----------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No.           | USSGL Account Title                                                                                            | Normal Bal. Ind. | Fed/NonFed                           | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 5891          | Tax Revenue Refunds - Individual                                                                               | D                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5892          | Tax Revenue Refunds - Corporate                                                                                | D                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5893          | Tax Revenue Refunds - Unemployment                                                                             | D                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5894          | Tax Revenue Refunds - Excise                                                                                   | D                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5895          | Tax Revenue Refunds - Estate and Gift                                                                          | D                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5896          | Tax Revenue Refunds - Customs                                                                                  | D                | Y                                    | Y               | T            |                    | Y            |               |                    |                   |                      |
| 5900          | Other Revenue                                                                                                  | C                | Y                                    | Y               | Y            | Y                  | Y            |               |                    | Y                 | Y                    |
| 5909          | Contra Revenue for Other Revenue                                                                               | D                | Y                                    | Y               | Y            | Y                  | Y            |               |                    | Y                 | Y                    |
| 5919          | Revenue and Other Financing Sources - Cancellations                                                            | D                |                                      |                 |              |                    |              |               |                    |                   |                      |
| 5921          | Valuation Change in Investments - Exchange Stabilization Fund                                                  | C                | N                                    |                 | X            |                    |              |               |                    |                   |                      |
| 5922          | Valuation Change in Investments for Federal Government Sponsored Enterprise                                    | C                | N                                    |                 | X            |                    |              |               |                    | P                 |                      |
| 5923          | Valuation Change in Investments - Beneficial Interest in Trust                                                 | C                | N                                    |                 | T            |                    | S            |               |                    |                   |                      |
| 5990          | Collections for Others - Statement of Custodial Activity                                                       | D                | Y                                    | Y               | Y            | Y                  | S            |               |                    |                   |                      |
| 5991          | Accrued Collections for Others - Statement of Custodial Activity                                               | D                | Y                                    | Y               | Y            | Y                  | S            |               |                    |                   |                      |
| 5993          | Offset to Non-Entity Collections - Statement of Changes in Net Position                                        | D                | F                                    | Y               |              |                    | A            |               |                    |                   | E                    |
| 5994          | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position                                | D                | F                                    | Y               |              |                    | A            |               |                    |                   | E                    |
| 5997          | Financing Sources Transferred In From Custodial Statement Collections                                          | C                | F                                    | Y               |              |                    | A            |               |                    |                   |                      |
| 5998          | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | D                | F                                    | Y               |              |                    | S            |               |                    |                   |                      |
| 6100          | Operating Expenses/Program Costs                                                                               | D                | Y                                    | Y               |              | Y                  |              |               |                    |                   |                      |
| 6190          | Contra Bad Debt Expense - Incurred for Others                                                                  | C                | Y                                    | Y               |              | Y                  |              |               |                    |                   |                      |
| 6199          | Adjustment to Subsidy Expense                                                                                  | C                | N                                    |                 |              | Y                  |              |               |                    |                   |                      |
| 6310          | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank            | D                | F                                    | Y               |              | Y                  |              |               |                    |                   |                      |
| 6320          | Interest Expenses on Securities                                                                                | D                | Y                                    | Y               |              | Y                  |              |               |                    |                   |                      |
| 6330          | Other Interest Expenses                                                                                        | D                | Y                                    | Y               |              | Y                  | Y            |               |                    |                   |                      |
| 6338          | Remuneration Interest                                                                                          | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 6340          | Interest Expense Accrued on the Liability for Loan Guarantees                                                  | D                | N                                    |                 |              | Y                  |              |               |                    |                   |                      |
| 6400          | Benefit Expense                                                                                                | D                | Y                                    | Y               |              | Y                  |              |               |                    | Y                 |                      |
| 6500          | Cost of Goods Sold                                                                                             | D                | N                                    |                 |              | Y                  |              |               |                    | P                 |                      |
| 6600          | Applied Overhead                                                                                               | C                | N                                    |                 |              | Y                  |              |               |                    | P                 |                      |
| 6610          | Cost Capitalization Offset                                                                                     | C                | N                                    |                 |              | Y                  |              |               |                    | P                 |                      |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account |                                                                                                               |                  | USSGL Account Attributes for FACTS I |                 |              |                    |              |               |                    |                   |                      |
|---------------|---------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No.           | USSGL Account Title                                                                                           | Normal Bal. Ind. | Fed/NonFed                           | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 6710          | Depreciation, Amortization, and Depletion                                                                     | D                | N                                    |                 |              | Y                  |              |               |                    | P                 |                      |
| 6720          | Bad Debt Expense                                                                                              | D                | Y                                    | Y               |              | Y                  |              |               |                    | P                 |                      |
| 6730          | Imputed Costs                                                                                                 | D                | F                                    | Y               |              | Y                  |              |               |                    | P                 |                      |
| 6790          | Other Expenses Not Requiring Budgetary Resources                                                              | D                | Y                                    | Y               |              | Y                  | Y            |               |                    | P                 |                      |
| 6800          | Future Funded Expenses                                                                                        | D                | Y                                    | Y               |              | Y                  |              |               |                    | Y                 |                      |
| 6850          | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | D                | F                                    | Y               |              | Y                  |              |               |                    | Y                 |                      |
| 6900          | Nonproduction Costs                                                                                           | D                | Y                                    | Y               |              | Y                  |              |               |                    | Y                 |                      |
| 7110          | Gains on Disposition of Assets - Other                                                                        | C                | N                                    |                 | Y            | Y                  |              |               |                    | Y                 | Y                    |
| 7111          | Gains on Disposition of Investments                                                                           | C                | Y                                    | Y               | Y            |                    |              |               |                    | Y                 | Y                    |
| 7112          | Gains on Disposition of Borrowings                                                                            | C                | F                                    | Y               | Y            |                    |              |               |                    | Y                 | Y                    |
| 7171          | Gains on Changes in Long-Term Assumptions - From Experience                                                   | C                | N                                    |                 | X            |                    |              |               |                    | P                 |                      |
| 7172          | Losses on Changes in Long-Term Assumptions - From Experience                                                  | D                | N                                    |                 | X            |                    |              |               |                    | P                 |                      |
| 7180          | Unrealized Gains                                                                                              | C                | Y                                    | Y               | Y            |                    |              |               |                    | Y                 | Y                    |
| 7181          | Unrealized Gains - Exchange Stabilization Fund                                                                | C                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 7190          | Other Gains                                                                                                   | C                | Y                                    | Y               | Y            | Y                  |              |               |                    | Y                 | Y                    |
| 7191          | Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges                                      | C                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 7210          | Losses on Disposition of Assets - Other                                                                       | D                | N                                    |                 | Y            | Y                  |              |               |                    | Y                 | Y                    |
| 7211          | Losses on Disposition of Investments                                                                          | D                | Y                                    | Y               | Y            |                    |              |               |                    | Y                 | Y                    |
| 7212          | Losses on Disposition of Borrowings                                                                           | D                | F                                    | Y               | Y            |                    |              |               |                    | Y                 | Y                    |
| 7271          | Gains on Changes in Long-Term Assumptions                                                                     | C                | N                                    |                 | X            |                    |              |               |                    | P                 |                      |
| 7272          | Losses on Changes in Long-Term Assumptions                                                                    | D                | N                                    |                 | X            |                    |              |               |                    | P                 |                      |
| 7280          | Unrealized Losses                                                                                             | D                | Y                                    | Y               | Y            |                    |              |               |                    | Y                 | Y                    |
| 7281          | Unrealized Losses - Exchange Stabilization Fund                                                               | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 7290          | Other Losses                                                                                                  | D                | Y                                    | Y               | Y            | Y                  |              |               |                    | Y                 | Y                    |
| 7291          | Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges                                     | D                | N                                    |                 |              |                    |              | E             |                    |                   |                      |
| 7300          | Extraordinary Items                                                                                           | C                | N                                    |                 | X            | Y                  |              |               |                    | Y                 |                      |
| 7400          | Prior-Period Adjustments Due to Corrections of Errors                                                         | C                | Y                                    | Y               |              |                    |              |               |                    |                   |                      |
| 7401          | Prior-Period Adjustments Due to Changes in Accounting Principles                                              | C                | Y                                    | Y               |              |                    |              |               |                    |                   |                      |
| 7405          | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year                        | C                | Y                                    | Y               |              |                    |              |               |                    |                   |                      |
| 7500          | Distribution of Income - Dividend                                                                             | D                | Y                                    | Y               | Y            | Y                  |              |               |                    | Y                 | Y                    |

## SECTION IV

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## SECTION IV

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## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

|                                                                                                                                                                                                                                                                                                                                                     |               |  |                                           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--|-------------------------------------------|
| ADDITIONAL INFORMATION:                                                                                                                                                                                                                                                                                                                             |               |  |                                           |
| 1/ For a description of USSGL proprietary account attributes, see the "USSGL Proprietary Account Attribute Definition Report" in this section.                                                                                                                                                                                                      |               |  |                                           |
| 2/ "Y" in any attribute column indicates that all domain values for the attribute are valid. Trading Partner is required with a domain value "F" Federal/NonFederal attribute. See below for valid attribute domain values.                                                                                                                         |               |  |                                           |
| 3/ Fiduciary Activities are not recognized on the agency's financial statements, but are required to be reported on the fiduciary notes to the financial statements (see SFFAS No. 31). Therefore, these fiduciary USSGL accounts 3400, 3410, and 3420 do not crosswalk to any financial statement but are included in the USSGL Chart of Accounts. |               |  |                                           |
| 4/ This attribute was established in fiscal 2010 to support GTAS implementation.                                                                                                                                                                                                                                                                    |               |  |                                           |
| Attribute domain values are listed below:                                                                                                                                                                                                                                                                                                           |               |  |                                           |
|                                                                                                                                                                                                                                                                                                                                                     |               |  |                                           |
| <u>Attribute</u>                                                                                                                                                                                                                                                                                                                                    | <u>Domain</u> |  | <u>Domain Description</u>                 |
| 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                                 |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

|                                |    |  |                                                                   |
|--------------------------------|----|--|-------------------------------------------------------------------|
| Exchange Nonexchange Indicator | X  |  | Exchange                                                          |
|                                | T  |  | Nonexchange                                                       |
| Federal NonFederal Indicator   | F  |  | Federal                                                           |
|                                | N  |  | NonFederal                                                        |
| Program Indicator              | P  |  | Assigned to programs                                              |
|                                | Q  |  | Not assigned to programs                                          |
| Trading Partner                | nn |  | 2-digit Treasury Department Code, required with Federal attribute |

### **Fiscal 2013 Attributes Used To Prepare Budgetary Reports**

USSGL attributes are one component of a data model that describes how detailed data in agencies' financial systems (for example, USSGL account balances with related attributes captured at the transaction level) relate to external requirements. The data model also shows the relationships between the budget accounts published in the President's Budget and the Treasury appropriation/fund symbols collected in FACTS II, which are published in the Treasury Annual Report/Appendix. The data model includes:

- ◆ FACTS II Attribute Definition Report;
- ◆ FACTS II USSGL Account Attributes Table.

#### ***FACTS II Attribute Definition Report***

This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

#### ***FACTS II USSGL Account Attribute Tables***

The FACTS II attribute table for fiscal 2013 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

|       |                                                                                                                                                                                       |
|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Space | This attribute is <b>not reported</b> in FACTS II for the USSGL account.                                                                                                              |
| Y     | Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the "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](http://www.fms.treas.gov/factsii/index.html)**.

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## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

| Attribute Name       | Attribute Definition                                                                     | Domain                             | System<br>Characteristics | Reference | Supplied By |
|----------------------|------------------------------------------------------------------------------------------|------------------------------------|---------------------------|-----------|-------------|
| Default BEA Category | Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary. | D - Discretionary<br>M - Mandatory | 1/A                       | P&F       | OMB         |

## SUPPLEMENT

## SECTION IV

## 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<br>P - Advanced in Prior Year<br>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<br>B - Category B<br>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<br>C - Contract Authority<br>D - Advance Appropriation<br>P - Appropriation<br>R - Re-appropriation<br>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<br>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<br>E - Ending Balance                                                                                                                                       | 1/A                    | SF 133, FMS 2108, P&F | Agency      |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

| Attribute Name               | Attribute Definition                                                                                                                                                                                                                                                                                                             | Domain                                                                                                                                                                                                                                       | System Characteristics | Reference             | Supplied By |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----------------------|-------------|
| BEA Category Indicator       | Indicates whether the Budget Enforcement Act (BEA) category is mandatory or discretionary.                                                                                                                                                                                                                                       | D - Discretionary<br>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<br>P - Public<br>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<br>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<br>P - Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system.<br>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 |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

| Attribute Name              | Attribute Definition                                                                                                                                                                                                                                                                                       | Domain                                                                                                                                                                                                                                                                                                                                            | System Characteristics | Reference   | Supplied By |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------|-------------|
| Reduction Type Code         | The code representing the type of reduction being reported (e.g., Across The Board, Sequestration or Other) in detailed financial information. The domain values for FY 2013 are in the Domain column. The domain values may change in subsequent fiscal years or as a result of new, enacted legislation. | AB1 - HR 933, Section 3001(b)(1)(A) (2.513%)<br>AB2 - HR 933, Section 3001(b)(1)(B) (1.877%)<br>AB3 - HR 933, Section 3001(b)(2) (0.1%)<br>AB4 - HR 933, Section 3004(c)(1) (0.2%)<br>AB5 - HR 933, Section 3004(c)(2) (0.032%)<br>OTR - Reductions other than HR 933 (sections 3001 and 3004) and sequestration<br>SQ1 - March 1st Sequestration | 3/A                    | SF 133, P&F | OMB, Agency |
| Reimbursable Flag Indicator | Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections.                                                                                                                                                                                           | D - Direct<br>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<br>F - Federal<br>X - NonFederal                                                                                                                                                                                                                                                                                         | 1/A                    | SF 133      | Agency      |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

| Attribute Name                | Attribute Definition                                                                                                                                                                                                                                                                                                   | Domain                                                                                 | System Characteristics | Reference   | Supplied By    |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------|-------------|----------------|
| 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<br>NEW - Outlays from new budget authority | 3/A                    | SF 133, P&F | Agency, System |

## SUPPLEMENT

## SECTION IV

## 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<br>B - Category B<br>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 |

## SUPPLEMENT

## SECTION IV

## 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<br>G - Guaranteed<br>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<br>2 - Special Fund<br>3 - Public Enterprise Revolving Fund<br>4 - Intra-governmental Revolving or Management Fund<br>7 - Trust (non-revolving) Fund<br>8 - Trust Revolving Fund | 2/A                    | SF 133, P&F | OMB         |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

| Attribute Name                        | Attribute Definition                                                                                                                                                                                                                                                                                                             | Domain | System Characteristics | Reference | Supplied By |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|------------------------|-----------|-------------|
| 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 |



## SUPPLEMENT

## SECTION IV

## 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<br>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<br>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<br>U - Unexpired   | 1/A                    | SF 133, FMS 2108 | System      |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

USSGL ACCOUNT

| Attribute Name            | Attribute Definition                                                                                                                                                                                                                      | Domain                                            | System Characteristics | Reference             | Supplied By |
|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------------------|-----------------------|-------------|
| Normal Balance Indicator  | Normal condition of the balance in an USSGL account (debit or credit).                                                                                                                                                                    | C - Credit<br>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 |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT |                                                                                                        |             | USSGL ACCOUNT ATTRIBUTES/1 |        |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          |        |            |      |          |         |  |
|---------------|--------------------------------------------------------------------------------------------------------|-------------|----------------------------|--------|---------|--------|--------|-----------|-----------|------|-------|---------|--------|-----------|-----------|---------|---------|--------|----------|--------|------------|------|----------|---------|--|
|               |                                                                                                        | FACTS II    | Begin/                     | Debit/ | Reim    | Apport | Apport | Progra    |           | Adv  | Avail |         | Borrow | Dir Trans | Dir Trans | Trans   | Year of |        | Reductio | TAFS   | Expiration | Fund | Fin Acct | Def/Ind |  |
| No.           | USSGL Account Title                                                                                    | Norm Bal./2 | End                        | Credit | b. Flag | Cat    | Cat B  | m Rpt Cat | Auth Type | Flag | Time  | BEA Cat | Source | Agy       | Account   | Partner | BA      | PY Adj | n Type   | Status | Flag       | Type | Ind      | ef      |  |
| 1010          | Fund Balance With Treasury                                                                             | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U/E    |            | Y    |          |         |  |
| 1120          | Imprest Funds                                                                                          | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 1125          | U.S. Debit Card Funds                                                                                  | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 1130          | Funds Held by the Public                                                                               | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U/E    |            |      |          |         |  |
| 1190          | Other Cash                                                                                             | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 1193          | International Monetary Fund Assets - Reserve Position                                                  | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 1194          | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights                                | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 1195          | Other Monetary Assets                                                                                  | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U/E    |            |      |          |         |  |
| 1205          | Foreign Currency Denominated Equivalent Assets                                                         | D           | B                          | Y      |         |        |        |           |           |      |       |         |        |           |           | Y       |         |        |          | U      |            | Y    |          |         |  |
| 1205          | Foreign Currency Denominated Equivalent Assets                                                         | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           | Y       |         |        |          | U      |            | Y    |          |         |  |
| 1209          | Uninvested Foreign Currency                                                                            | D           | B                          | Y      |         |        |        |           |           |      |       |         |        |           |           | Y       |         |        |          | U      |            | Y    |          |         |  |
| 1209          | Uninvested Foreign Currency                                                                            | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           | Y       |         |        |          | U      |            | Y    |          |         |  |
| 1610          | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt                        | D           | B                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 1610          | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt                        | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 1611          | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt                           | C           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 1618          | Market Adjustment - Investments                                                                        | D           | B                          | Y      |         |        |        |           |           |      |       |         |        |           |           | Y       |         |        |          | U      |            |      |          |         |  |
| 1618          | Market Adjustment - Investments                                                                        | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           | Y       |         |        |          | U      |            |      |          |         |  |
| 1620          | Investments in Securities Other Than the Bureau of the Public Debt Securities                          | D           | B                          | Y      |         |        |        |           |           |      |       |         |        |           |           | Y       |         |        |          | U      |            |      |          |         |  |
| 1620          | Investments in Securities Other Than the Bureau of the Public Debt Securities                          | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           | Y       |         |        |          | U      |            |      |          |         |  |
| 1621          | Discount on Securities Other Than the Bureau of the Public Debt Securities                             | C           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 1622          | Premium on Securities Other Than the Bureau of the Public Debt Securities                              | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 1623          | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 1630          | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                 | D           | B                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 1630          | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                 | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 1631          | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                    | C           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            |      |          |         |  |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT |                                                                                                     |             | USSGL ACCOUNT ATTRIBUTES/1 |        |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          |        |            |      |          |         |  |
|---------------|-----------------------------------------------------------------------------------------------------|-------------|----------------------------|--------|---------|--------|--------|-----------|-----------|------|-------|---------|--------|-----------|-----------|---------|---------|--------|----------|--------|------------|------|----------|---------|--|
|               |                                                                                                     | FACTS II    | Begin/                     | Debit/ | Reim    | Apport | Apport | Progra    |           | Adv  | Avail |         | Borrow | Dir Trans | Dir Trans | Trans   | Year of |        | Reductio | TAFS   | Expiration | Fund | Fin Acct | Def/Ind |  |
| No.           | USSGL Account Title                                                                                 | Norm Bal./2 | End                        | Credit | b. Flag | Cat    | Cat B  | m Rpt Cat | Auth Type | Flag | Time  | BEA Cat | Source | Agy       | Account   | Partner | BA      | PY Adj | n Type   | Status | Flag       | Type | Ind      | ef      |  |
| 1633          | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 1670          | Foreign Investments                                                                                 | D           | B                          | Y      |         |        |        |           |           |      |       |         |        |           |           | Y       |         |        |          | U      |            | Y    |          |         |  |
| 1670          | Foreign Investments                                                                                 | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           | Y       |         |        |          | U      |            | Y    |          |         |  |
| 1671          | Discount on Foreign Investments                                                                     | C           | B                          | Y      |         |        |        |           |           |      |       |         |        |           |           | Y       |         |        |          | U      |            | Y    |          |         |  |
| 1671          | Discount on Foreign Investments                                                                     | C           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           | Y       |         |        |          | U      |            | Y    |          |         |  |
| 1672          | Premium on Foreign Investments                                                                      | D           | B                          | Y      |         |        |        |           |           |      |       |         |        |           |           | Y       |         |        |          | U      |            | Y    |          |         |  |
| 1672          | Premium on Foreign Investments                                                                      | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           | Y       |         |        |          | U      |            | Y    |          |         |  |
| 1679          | Foreign Exchange Rate Revalue Adjustments - Investments                                             | D           | B                          | Y      |         |        |        |           |           |      |       |         |        |           |           | Y       |         |        |          | U      |            | Y    |          |         |  |
| 1679          | Foreign Exchange Rate Revalue Adjustments - Investments                                             | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           | Y       |         |        |          | U      |            | Y    |          |         |  |
| 2510          | Principal Payable to the Bureau of the Public Debt                                                  | C           | B                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            | Y    |          |         |  |
| 2510          | Principal Payable to the Bureau of the Public Debt                                                  | C           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            | Y    |          |         |  |
| 2590          | Other Debt                                                                                          | C           | B                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            | Y    |          |         |  |
| 2590          | Other Debt                                                                                          | C           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            | Y    |          |         |  |
| 4032          | Estimated Indefinite Contract Authority                                                             | D           | E                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 4034          | Anticipated Adjustments to Contract Authority                                                       | C           | E                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 4042          | Estimated Indefinite Borrowing Authority                                                            | D           | E                          | Y      |         |        |        |           |           |      |       | Y       | Y      |           |           |         |         |        |          | U      |            |      |          |         |  |
| 4044          | Anticipated Reductions to Borrowing Authority                                                       | C           | E                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 4047          | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority                  | C           | E                          | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 4048          | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances                     | C           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 4060          | Anticipated Collections From Non-Federal Sources                                                    | D           | E                          | Y      | Y       | Y      |        |           |           |      |       | Y       |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 4070          | Anticipated Collections From Federal Sources                                                        | D           | E                          | Y      | Y       | Y      |        |           |           |      |       | Y       |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 4081          | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred    | C           | E                          | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         |        |          | U/E    |            |      |          |         |  |
| 4082          | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred          | C           | E                          | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         |        |          | U/E    |            |      |          |         |  |
| 4083          | Transfers - Current-Year Authority - Receivable - Transferred                                       | C           | E                          | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 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    |          |         |  |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT |                                                                                                            | USSGL ACCOUNT ATTRIBUTES/1 |        |        |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          |        |            |      |          |         |  |
|---------------|------------------------------------------------------------------------------------------------------------|----------------------------|--------|--------|---------|--------|--------|-----------|-----------|------|-------|---------|--------|-----------|-----------|---------|---------|--------|----------|--------|------------|------|----------|---------|--|
|               |                                                                                                            | FACTS II                   | Begin/ | Debit/ | Reim    | Apport | Apport | Progra    |           | Adv  | Avail |         | Borrow | Dir Trans | Dir Trans | Trans   | Year of |        | Reductio | TAFS   | Expiration | Fund | Fin Acct | Def/Ind |  |
| No.           | USSGL Account Title                                                                                        | Norm Bal./2                | End    | Credit | b. Flag | Cat    | Cat B  | m Rpt Cat | Auth Type | Flag | Time  | BEA Cat | Source | Agy       | Account   | Partner | BA      | PY Adj | n Type   | Status | Flag       | Type | Ind      | ef      |  |
| 4113          | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts                              | D                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4114          | Appropriated Receipts Derived from Available Trust or Special Fund Receipts                                | D                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          | Y       |  |
| 4115          | Loan Subsidy Appropriation                                                                                 | D                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4116          | Debt Forgiveness Appropriation                                                                             | D                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4117          | Loan Administrative Expense Appropriation                                                                  | D                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4118          | Reestimated Loan Subsidy Appropriation                                                                     | D                          | E      | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4119          | Other Appropriations Realized                                                                              | D                          | E      | Y      |         |        |        |           | Y         | Y    |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          | Y       |  |
| 4120          | Anticipated Indefinite Appropriations                                                                      | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 4121          | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation                  | D                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4122          | Authority Adjusted for Interest on the Bureau of the Public Debt Securities                                | D                          | B      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U      |            | Y    |          |         |  |
| 4122          | Authority Adjusted for Interest on the Bureau of the Public Debt Securities                                | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U      |            | Y    |          |         |  |
| 4123          | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction           | D                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4124          | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | C                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4125          | Loan Modification Adjustment Transfer Appropriation                                                        | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4126          | Amounts Appropriated From Specific Invested TAFS - Receivable                                              | D                          | B      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          | Y       |  |
| 4126          | Amounts Appropriated From Specific Invested TAFS - Receivable                                              | D                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          | Y       |  |
| 4127          | Amounts Appropriated From Specific Invested TAFS - Payable                                                 | C                          | B      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          | Y       |  |
| 4127          | Amounts Appropriated From Specific Invested TAFS - Payable                                                 | C                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          | Y       |  |
| 4128          | Amounts Appropriated From Specific Invested TAFS - Transfers-In                                            | D                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          | Y       |  |
| 4129          | Amounts Appropriated From Specific Invested TAFS - Transfers-Out                                           | C                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          | Y       |  |
| 4130          | Appropriation To Liquidate Contract Authority Withdrawn                                                    | C                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |          | Y       |  |
| 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       |  |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT |                                                                                                      |             | USSGL ACCOUNT ATTRIBUTES/1 |        |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          |        |            |      |          |         |  |
|---------------|------------------------------------------------------------------------------------------------------|-------------|----------------------------|--------|---------|--------|--------|-----------|-----------|------|-------|---------|--------|-----------|-----------|---------|---------|--------|----------|--------|------------|------|----------|---------|--|
|               |                                                                                                      | FACTS II    | Begin/                     | Debit/ | Reim    | Apport | Apport | Progra    |           | Adv  | Avail |         | Borrow | Dir Trans | Dir Trans | Trans   | Year of |        | Reductio | TAFS   | Expiration | Fund | Fin Acct | Def/Ind |  |
| No.           | USSGL Account Title                                                                                  | Norm Bal./2 | End                        | Credit | b. Flag | Cat    | Cat B  | m Rpt Cat | Auth Type | Flag | Time  | BEA Cat | Source | Agy       | Account   | Partner | BA      | PY Adj | n Type   | Status | Flag       | Type | Ind      | ef      |  |
| 4135          | Contract Authority Liquidated                                                                        | C           | E                          | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |          | Y       |  |
| 4136          | Contract Authority To Be Liquidated by Trust Funds                                                   | C           | B                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          | Y       |  |
| 4136          | Contract Authority To Be Liquidated by Trust Funds                                                   | C           | E                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |          | Y       |  |
| 4137          | Transfers of Contract Authority - Allocation                                                         | D           | B                          | Y      |         |        |        |           |           |      |       | Y       |        | Y         | Y         |         |         | Y      |          | U/E    |            | Y    |          | Y       |  |
| 4137          | Transfers of Contract Authority - Allocation                                                         | D           | E                          | Y      |         |        |        |           |           |      |       | Y       |        | Y         | Y         |         |         | Y      |          | U/E    |            |      |          | Y       |  |
| 4138          | Appropriation To Liquidate Contract Authority                                                        | D           | E                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          | Y       |  |
| 4139          | Contract Authority Carried Forward                                                                   | D           | B                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U/E    |            | Y    |          | Y       |  |
| 4139          | Contract Authority Carried Forward                                                                   | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U/E    |            |      |          | Y       |  |
| 4140          | Substitution of Borrowing Authority                                                                  | C           | E                          | Y      |         |        |        |           | Y         |      |       | Y       | Y      |           |           |         |         | Y      |          | U/E    |            |      |          | Y       |  |
| 4141          | Current-Year Borrowing Authority Realized                                                            | D           | E                          | Y      |         |        |        |           |           |      |       | Y       | Y      |           |           |         |         | Y      |          | U/E    |            |      |          |         |  |
| 4142          | Actual Repayment of Borrowing Authority Converted to Cash                                            | C           | E                          | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    | Y        |         |  |
| 4143          | Current-Year Decreases to Indefinite Borrowing Authority Realized                                    | C           | E                          | Y      |         |        |        |           |           |      |       | Y       | Y      |           |           |         |         | Y      |          | U/E    |            |      |          | Y       |  |
| 4144          | Borrowing Authority Withdrawn                                                                        | C           | E                          | Y      |         |        |        |           |           |      |       |         | Y      |           |           |         |         | Y      |          | U/E    |            |      |          | Y       |  |
| 4145          | Borrowing Authority Converted to Cash                                                                | C           | E                          | Y      |         |        |        |           |           |      |       |         | Y      |           |           |         |         | Y      |          | U/E    |            |      |          | Y       |  |
| 4146          | Actual Repayments of Debt, Current-Year Authority                                                    | C           | E                          | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    | Y        |         |  |
| 4147          | Actual Repayments of Debt, Prior-Year Balances                                                       | C           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         | Y      |          | U/E    |            |      |          |         |  |
| 4148          | Resources Realized From Borrowing Authority                                                          | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         | Y      |          | U/E    |            |      |          | Y       |  |
| 4149          | Borrowing Authority Carried Forward                                                                  | D           | B                          | Y      |         |        |        |           |           |      |       |         | Y      |           |           |         |         |        |          | U/E    |            | Y    |          | Y       |  |
| 4149          | Borrowing Authority Carried Forward                                                                  | D           | E                          | Y      |         |        |        |           |           |      |       |         | Y      |           |           |         |         |        |          | U/E    |            |      |          | Y       |  |
| 4150          | Reappropriations - Transfers-In                                                                      | D           | E                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |          | Y       |  |
| 4151          | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority                 | C           | E                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |          |         |  |
| 4152          | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances                    | C           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         | Y      |          | U/E    |            |      |          |         |  |
| 4153          | Transfers of Contract Authority - Nonallocation                                                      | D           | B                          | Y      |         |        |        |           |           |      |       |         |        | Y         | Y         |         | Y       | Y      |          | U      |            | Y    |          | Y       |  |
| 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    |          |         |  |

## SUPPLEMENT

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| USSGL ACCOUNT |                                                                                                                           | USSGL ACCOUNT ATTRIBUTES/1 |        |        |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          |        |            |      |          |         |  |
|---------------|---------------------------------------------------------------------------------------------------------------------------|----------------------------|--------|--------|---------|--------|--------|-----------|-----------|------|-------|---------|--------|-----------|-----------|---------|---------|--------|----------|--------|------------|------|----------|---------|--|
|               |                                                                                                                           | FACTS II                   | Begin/ | Debit/ | Reim    | Apport | Apport | Progra    |           | Adv  | Avail |         | Borrow | Dir Trans | Dir Trans | Trans   | Year of |        | Reductio | TAFS   | Expiration | Fund | Fin Acct | Def/Ind |  |
| No.           | USSGL Account Title                                                                                                       | Norm Bal./2                | End    | Credit | b. Flag | Cat    | Cat B  | m Rpt Cat | Auth Type | Flag | Time  | BEA Cat | Source | Agy       | Account   | Partner | BA      | PY Adj | n Type   | Status | Flag       | Type | Ind      | ef      |  |
| 4158          | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation                         | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U      |            | Y    |          |         |  |
| 4160          | Anticipated Transfers - Current-Year Authority                                                                            | D                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 4165          | Allocations of Authority - Anticipated From Invested Balances                                                             | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 4166          | Allocations of Realized Authority - To Be Transferred From Invested Balances                                              | D                          | B      | Y      |         |        |        |           |           |      |       | Y       |        | Y         | Y         |         |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4166          | Allocations of Realized Authority - To Be Transferred From Invested Balances                                              | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        | Y         | Y         |         |         | Y      |          | U/E    |            |      |          |         |  |
| 4167          | Allocations of Realized Authority - Transferred From Invested Balances                                                    | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        | Y         | Y         |         |         | Y      |          | U/E    |            |      |          |         |  |
| 4168          | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        | Y         | Y         |         |         | Y      |          | U/E    |            |      |          |         |  |
| 4170          | Transfers - Current-Year Authority                                                                                        | D                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        | Y         | Y         |         |         | Y      |          | U/E    |            |      |          |         |  |
| 4171          | Nonallocation Transfers of Invested Balances - Receivable                                                                 | D                          | B      | Y      |         |        |        |           |           |      |       | Y       |        | Y         | Y         |         |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4171          | Nonallocation Transfers of Invested Balances - Receivable                                                                 | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        | Y         | Y         |         |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4172          | Nonallocation Transfers of Invested Balances - Payable                                                                    | C                          | B      | Y      |         |        |        |           |           |      |       | Y       |        | Y         | Y         |         |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4172          | Nonallocation Transfers of Invested Balances - Payable                                                                    | C                          | E      | Y      |         |        |        |           |           |      |       | Y       |        | Y         | Y         |         |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4173          | Nonallocation Transfers of Invested Balances - Transferred                                                                | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        | Y         | Y         |         |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4175          | Allocation Transfers of Current-Year Authority for Noninvested Accounts                                                   | D                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        | Y         | Y         |         |         | Y      |          | U/E    |            |      |          |         |  |
| 4176          | Allocation Transfers of Prior-Year Balances                                                                               | D                          | E      | Y      |         |        |        |           |           |      |       |         |        | Y         | Y         |         |         | Y      |          | U/E    |            |      |          |         |  |
| 4180          | Anticipated Transfers - Prior-Year Balances                                                                               | D                          | E      | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 4183          | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose                                      | D                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 4190          | Transfers - Prior-Year Balances                                                                                           | D                          | E      | Y      |         |        |        |           |           |      |       |         |        | Y         | Y         |         |         | Y      |          | U/E    |            |      |          |         |  |
| 4191          | Balance Transfers - Extension of Availability Other Than Reappropriations                                                 | D                          | E      | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         | Y      |          | U/E    |            |      |          |         |  |
| 4192          | Balance Transfers - Unexpired to Expired                                                                                  | D                          | E      | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         | Y      |          | U/E    |            |      |          |         |  |
| 4193          | Balance Transfers - Unobligated Balances - Legislative Change of Purpose                                                  | D                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        | Y         | Y         |         |         | Y      |          | U/E    |            |      |          |         |  |
| 4195          | Transfer of Obligated Balances                                                                                            | D                          | E      | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U/E    |            |      |          |         |  |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

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|---------------|---------------------------------------------------------------------------|-------------|----------------------------|--------|---------|--------|--------|-----------|-----------|------|-------|---------|--------|-----------|-----------|---------|---------|--------|----------|--------|------------|------|----------|---------|--|
|               |                                                                           | FACTS II    | Begin/                     | Debit/ | Reim    | Apport | Apport | Progra    |           | Adv  | Avail |         | Borrow | Dir Trans | Dir Trans | Trans   | Year of |        | Reductio | TAFS   | Expiration | Fund | Fin Acct | Def/Ind |  |
| No.           | USSGL Account Title                                                       | Norm Bal./2 | End                        | Credit | b. Flag | Cat    | Cat B  | m Rpt Cat | Auth Type | Flag | Time  | BEA Cat | Source | Agy       | Account   | Partner | BA      | PY Adj | n Type   | Status | Flag       | Type | Ind      | ef      |  |
| 4196          | Balance Transfers-In - Expired to Expired                                 | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         | Y      |          | E      |            | Y    |          |         |  |
| 4197          | Balance Transfers-Out - Expired to Expired                                | C           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         | Y      |          | E      |            | Y    |          |         |  |
| 4199          | Transfer of Expired Expenditure Transfers - Receivable                    | D           | E                          | Y      |         |        |        |           |           |      |       |         |        | Y         | Y         |         |         | Y      |          | U/E    |            |      |          |         |  |
| 4201          | Total Actual Resources - Collected                                        | D           | B                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U/E    |            | Y    |          |         |  |
| 4201          | Total Actual Resources - Collected                                        | D           | E                          | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U/E    |            |      |          |         |  |
| 4210          | Anticipated Reimbursements and Other Income                               | D           | E                          | Y      | Y       | Y      |        |           |           |      |       | Y       |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 4212          | Liquidation of Deficiency - Offsetting Collections                        | D           | E                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           | Y       |         | Y      |          | U/E    |            |      |          |         |  |
| 4215          | Anticipated Expenditure Transfers from Trust Funds                        | D           | E                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         |        |          | U      |            |      |          |         |  |
| 4221          | Unfilled Customer Orders Without Advance                                  | D           | B                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           | Y       |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4221          | Unfilled Customer Orders Without Advance                                  | D           | E                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           | Y       |         | Y      |          | U/E    |            |      |          |         |  |
| 4222          | Unfilled Customer Orders With Advance                                     | D           | B                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           | Y       |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4222          | Unfilled Customer Orders With Advance                                     | D           | E                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           | Y       |         | Y      |          | U/E    |            |      |          |         |  |
| 4225          | Expenditure Transfers from Trust Funds - Receivable                       | D           | B                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4225          | Expenditure Transfers from Trust Funds - Receivable                       | D           | E                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |          |         |  |
| 4230          | Unfilled Customer Orders Without Advance - Transferred                    | D           | E                          | Y      |         |        |        |           |           |      |       | Y       |        | Y         | Y         | Y       |         | Y      |          | U/E    |            |      |          |         |  |
| 4231          | Unfilled Customer Orders With Advance - Transferred                       | C           | E                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           | Y       |         | Y      |          | U/E    |            |      |          |         |  |
| 4232          | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | D           | E                          | Y      |         |        |        |           |           |      |       | Y       |        | Y         | Y         |         |         | Y      |          | U/E    |            |      |          |         |  |
| 4233          | Reimbursements and Other Income Earned - Receivable - Transferred         | D           | E                          | Y      |         |        |        |           |           |      |       | Y       |        | Y         | Y         | Y       |         | Y      |          | U/E    |            |      |          |         |  |
| 4234          | Other Federal Receivables - Transferred                                   | D           | E                          | Y      |         |        |        |           |           |      |       | Y       |        | Y         | Y         |         |         | Y      |          | U/E    |            |      |          |         |  |
| 4251          | Reimbursements and Other Income Earned - Receivable                       | D           | B                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           | Y       |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4251          | Reimbursements and Other Income Earned - Receivable                       | D           | E                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           | Y       |         | Y      |          | U/E    |            |      |          |         |  |
| 4252          | Reimbursements and Other Income Earned - Collected                        | D           | E                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           | Y       |         | Y      |          | U/E    |            |      |          |         |  |
| 4253          | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid           | D           | E                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           | Y       |         | Y      |          | U/E    |            |      |          |         |  |
| 4255          | Expenditure Transfers from Trust Funds - Collected                        | D           | E                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |          |         |  |
| 4260          | Actual Collections of "governmental-type" Fees                            | D           | E                          | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |          |         |  |



## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT |                                                                                      | USSGL ACCOUNT ATTRIBUTES/1 |        |        |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          |        |            |      |            |         |  |
|---------------|--------------------------------------------------------------------------------------|----------------------------|--------|--------|---------|--------|--------|-----------|-----------|------|-------|---------|--------|-----------|-----------|---------|---------|--------|----------|--------|------------|------|------------|---------|--|
|               |                                                                                      | FACTS II                   | Begin/ | Debit/ | Reim    | Apport | Apport | Progra    |           | Adv  | Avail |         | Borrow | Dir Trans | Dir Trans | Trans   | Year of |        | Reductio | TAFS   | Expiration | Fund | Fin Acct   | Def/Ind |  |
| No.           | USSGL Account Title                                                                  | Norm Bal./2                | End    | Credit | b. Flag | Cat    | Cat B  | m Rpt Cat | Auth Type | Flag | Time  | BEA Cat | Source | Agy       | Account   | Partner | BA      | PY Adj | n Type   | Status | Flag       | Type | Status Ind | ef      |  |
| 4261          | Actual Collections of Business-Type Fees                                             | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4262          | Actual Collections of Loan Principal                                                 | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4263          | Actual Collections of Loan Interest                                                  | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4264          | Actual Collections of Rent                                                           | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4265          | Actual Collections From Sale of Foreclosed Property                                  | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4266          | Other Actual Business-Type Collections From Non-Federal Sources                      | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4267          | Other Actual "governmental-type" Collections From Non-Federal Sources                | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4271          | Actual Program Fund Subsidy Collected                                                | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4273          | Interest Collected From Treasury                                                     | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    | Y          |         |  |
| 4275          | Actual Collections From Liquidating Fund                                             | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4276          | Actual Collections From Financing Fund                                               | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4277          | Other Actual Collections - Federal                                                   | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4283          | Interest Receivable From Treasury                                                    | D                          | B      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4283          | Interest Receivable From Treasury                                                    | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4285          | Receivable From the Liquidating Fund                                                 | D                          | B      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4285          | Receivable From the Liquidating Fund                                                 | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4286          | Receivable From the Financing Fund                                                   | D                          | B      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4286          | Receivable From the Financing Fund                                                   | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4287          | Other Federal Receivables                                                            | D                          | B      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |            |         |  |
| 4287          | Other Federal Receivables                                                            | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4290          | Amortization of Investments in U.S. Treasury Zero Coupon Bonds                       | D                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |            |         |  |
| 4295          | Adjustments to the Exchange Stabilization Fund                                       | D                          | B      | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4295          | Adjustments to the Exchange Stabilization Fund                                       | D                          | E      | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         | Y      |          | U/E    |            |      |            |         |  |
| 4310          | Anticipated Recoveries of Prior-Year Obligations                                     | D                          | E      | Y      | Y       | 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      |            |      |            |         |  |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT |                                                                                                                               | USSGL ACCOUNT ATTRIBUTES/1 |        |        |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          |        |            |      |          |         |  |
|---------------|-------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------|--------|---------|--------|--------|-----------|-----------|------|-------|---------|--------|-----------|-----------|---------|---------|--------|----------|--------|------------|------|----------|---------|--|
|               |                                                                                                                               | FACTS II                   | Begin/ | Debit/ | Reim    | Apport | Apport | Progra    |           | Adv  | Avail |         | Borrow | Dir Trans | Dir Trans | Trans   | Year of |        | Reductio | TAFS   | Expiration | Fund | Fin Acct | Def/Ind |  |
| No.           | USSGL Account Title                                                                                                           | Norm Bal./2                | End    | Credit | b. Flag | Cat    | Cat B  | m Rpt Cat | Auth Type | Flag | Time  | BEA Cat | Source | Agy       | Account   | Partner | BA      | PY Adj | n Type   | Status | Flag       | Type | Ind      | ef      |  |
| 4382          | Temporary Reduction - New Budget Authority                                                                                    | C                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      | Y        | U/E    |            | Y    |          |         |  |
| 4383          | Temporary Reduction - Prior-Year Balances                                                                                     | C                          | E      | Y      |         |        |        |           | 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      | Y        | U/E    |            |      |          |         |  |
| 4388          | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances                                           | C                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      | Y        | U/E    |            |      |          |         |  |
| 4390          | Reappropriations - Transfers-Out                                                                                              | C                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | E      |            |      |          | Y       |  |
| 4391          | Adjustments to Indefinite Appropriations                                                                                      | C                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4392          | Permanent Reduction - New Budget Authority                                                                                    | C                          | E      | Y      |         |        |        |           | Y         |      |       | Y       | Y      |           |           |         |         | Y      | Y        | U/E    |            |      |          | Y       |  |
| 4393          | Permanent Reduction - Prior-Year Balances                                                                                     | C                          | E      | Y      |         |        |        |           | Y         |      |       | Y       | Y      |           |           |         |         | Y      | Y        | U/E    |            |      |          | Y       |  |
| 4394          | Receipts Unavailable for Obligation Upon Collection                                                                           | C                          | B      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U      |            | Y    |          | Y       |  |
| 4394          | Receipts Unavailable for Obligation Upon Collection                                                                           | C                          | E      | Y      |         |        |        |           |           |      |       | Y       |        |           |           |         |         | Y      |          | U      |            | Y    |          | Y       |  |
| 4395          | Authority Unavailable for Obligation Pursuant to Public Law - Temporary                                                       | C                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      |          | U      |            |      |          |         |  |
| 4396          | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection   | C                          | E      | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         | Y      |          | U      |            | Y    |          |         |  |
| 4397          | Receipts and Appropriations Temporarily Precluded From Obligation                                                             | C                          | B      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      |          | U      |            | Y    |          |         |  |
| 4397          | Receipts and Appropriations Temporarily Precluded From Obligation                                                             | C                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      |          | U/E    |            | Y    |          |         |  |
| 4398          | Offsetting Collections Temporarily Precluded From Obligation                                                                  | C                          | B      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      |          | U      |            | Y    |          |         |  |
| 4398          | Offsetting Collections Temporarily Precluded From Obligation                                                                  | C                          | E      | Y      |         |        |        |           | Y         |      |       | Y       |        |           |           |         |         | Y      |          | U      |            | Y    |          |         |  |
| 4399          | Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation | C                          | E      | Y      |         |        |        |           |           |      |       |         |        |           |           |         |         | Y      |          | U/E    | Y          | Y    |          |         |  |
| 4420          | Unapportioned Authority - Pending Rescission                                                                                  | C                          | E      | Y      | Y       |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      | Y          | Y    |          |         |  |
| 4430          | Unapportioned Authority - OMB Deferral                                                                                        | C                          | E      | Y      | Y       |        |        |           |           |      |       |         |        |           |           |         |         |        |          | U      | Y          | Y    |          |         |  |
| 4450          | Unapportioned Authority                                                                                                       | C                          | B      | Y      | Y       |        |        |           |           |      |       |         |        |           |           |         |         | Y      |          | U      |            |      |          |         |  |
| 4450          | Unapportioned Authority                                                                                                       | C                          | E      | Y      | Y       |        |        |           |           |      |       |         |        |           |           |         |         | Y      |          | U/E    | Y          | Y    |          |         |  |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT |                                                                                                         |             | USSGL ACCOUNT ATTRIBUTES/1 |        |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          |        |            |      |          |         |
|---------------|---------------------------------------------------------------------------------------------------------|-------------|----------------------------|--------|---------|--------|--------|-----------|-----------|------|-------|---------|--------|-----------|-----------|---------|---------|--------|----------|--------|------------|------|----------|---------|
|               |                                                                                                         | FACTS II    | Begin/                     | Debit/ | Reim    | Apport | Apport | Progra    |           | Adv  | Avail |         | Borrow | Dir Trans | Dir Trans | Trans   | Year of |        | Reductio | TAFS   | Expiration | Fund | Fin Acct | Def/Ind |
| No.           | USSGL Account Title                                                                                     | Norm Bal./2 | End                        | Credit | b. Flag | Cat    | Cat B  | m Rpt Cat | Auth Type | Flag | Time  | BEA Cat | Source | Agy       | Account   | Partner | BA      | PY Adj | n Type   | Status | Flag       | Type | Ind      | ef      |
| 4510          | Apportionments                                                                                          | C           | E                          | Y      | Y       |        |        |           |           |      | Y     |         |        |           |           |         |         |        |          | U      | Y          | Y    |          |         |
| 4590          | Apportionments - Anticipated Resources - Programs Subject to Apportionment                              | C           | E                          | Y      | Y       |        |        |           |           |      | Y     |         |        |           |           |         |         |        |          | U      |            |      |          |         |
| 4610          | Allotments - Realized Resources                                                                         | C           | E                          | Y      | Y       |        |        |           |           |      | Y     |         |        |           |           |         |         |        |          | U      | Y          | Y    |          |         |
| 4620          | Unobligated Funds Exempt From Apportionment                                                             | C           | B                          | Y      | Y       |        |        |           |           |      |       |         |        |           |           |         |         | Y      |          | U      |            |      |          |         |
| 4620          | Unobligated Funds Exempt From Apportionment                                                             | C           | E                          | Y      | Y       |        |        |           |           |      | Y     |         |        |           |           |         |         | Y      |          | U/E    | Y          | Y    |          |         |
| 4630          | Funds Not Available for Commitment/Obligation                                                           | C           | E                          | Y      | Y       | Y      |        |           |           |      |       |         |        |           |           |         |         |        |          | U      | Y          | Y    |          |         |
| 4650          | Allotments - Expired Authority                                                                          | C           | B                          | Y      | Y       | Y      |        |           |           |      |       |         |        |           |           |         |         | Y      |          | E      |            |      |          |         |
| 4650          | Allotments - Expired Authority                                                                          | C           | E                          | Y      | Y       | Y      |        |           |           |      |       |         |        |           |           |         |         | Y      |          | E      |            | Y    |          |         |
| 4690          | Anticipated Resources - Programs Exempt From Apportionment                                              | C           | E                          | Y      | Y       |        |        |           |           |      | Y     |         |        |           |           |         |         |        |          | U      |            |      |          |         |
| 4700          | Commitments - Programs Subject to Apportionment                                                         | C           | E                          | Y      | Y       |        |        |           |           |      | Y     |         |        |           |           |         |         |        |          | U      | Y          | Y    |          |         |
| 4720          | Commitments - Programs Exempt From Apportionment                                                        | C           | E                          | Y      | Y       |        |        |           |           |      | Y     |         |        |           |           |         |         |        |          | U      | Y          | Y    |          |         |
| 4801          | Undelivered Orders - Obligations, Unpaid                                                                | C           | B                          | Y      | Y       | Y      | Y      | Y         |           |      |       |         |        |           |           |         |         | Y      |          | U/E    |            | Y    |          |         |
| 4801          | Undelivered Orders - Obligations, Unpaid                                                                | C           | E                          | Y      | Y       | Y      | Y      | Y         |           |      |       |         |        |           |           |         |         | Y      |          | U/E    |            |      |          |         |
| 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                                      | C           | B                          | Y      | Y       | Y      | Y      | Y         |           |      |       | Y       |        |           |           |         | Y       | Y      |          | U/E    |            | Y    | Y        |         |
| 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                                      | C           | E                          | Y      | Y       | Y      | Y      | Y         |           |      |       | Y       |        |           |           |         | Y       | Y      |          | U/E    |            |      | Y        |         |
| 4831          | Undelivered Orders - Obligations Transferred, Unpaid                                                    | C           | E                          | Y      |         |        |        |           |           |      |       |         |        | Y         | Y         |         |         | Y      |          | U/E    |            |      |          |         |
| 4832          | Undelivered Orders - Obligations Transferred, Prepaid/Advanced                                          | C           | E                          | Y      |         |        |        |           |           |      |       |         |        | Y         | Y         |         |         | Y      |          | U/E    |            |      |          |         |
| 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        |         |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT                                                                                                         |                                                                                           |             | USSGL ACCOUNT ATTRIBUTES/1 |        |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          |        |            |      |          |         |
|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|-------------|----------------------------|--------|---------|--------|--------|-----------|-----------|------|-------|---------|--------|-----------|-----------|---------|---------|--------|----------|--------|------------|------|----------|---------|
|                                                                                                                       |                                                                                           | FACTS II    | Begin/                     | Debit/ | Reim    | Apport | Apport | Progra    |           | Adv  | Avail |         | Borrow | Dir Trans | Dir Trans | Trans   | Year of |        | Reductio | TAFS   | Expiration | Fund | Fin Acct | Def/Ind |
| No.                                                                                                                   | USSGL Account Title                                                                       | Norm Bal./2 | End                        | Credit | b. Flag | Cat    | Cat B  | m Rpt Cat | Auth Type | Flag | Time  | BEA Cat | Source | Agy       | Account   | Partner | BA      | PY Adj | n Type   | Status | Flag       | Type | Ind      | ef      |
| 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. |                                                                                           |             |                            |        |         |        |        |           |           |      |       |         |        |           |           |         |         |        |          |        |            |      |          |         |

## SUPPLEMENT

## SECTION IV

## Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

|                                                                                                                                                                     |  |  |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
|                                                                                                                                                                     |  |  |  |
| <b>FOOTNOTES AND ADDITIONAL INFORMATION:</b>                                                                                                                        |  |  |  |
|                                                                                                                                                                     |  |  |  |
| 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. |  |  |  |

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## SUPPLEMENT

## SECTION IV

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

|                           |   |  |     |                               |     |  |                                       |  |
|---------------------------|---|--|-----|-------------------------------|-----|--|---------------------------------------|--|
|                           |   |  |     | Transaction Partner Code      | X   |  | NonFederal                            |  |
| Expiration Flag Indicator | N |  | No  | Transaction Partner Code      | E   |  | NonFederal Exception                  |  |
| Expiration Flag Indicator | Y |  | Yes |                               |     |  |                                       |  |
|                           |   |  |     | 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 2013. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from the Office of Management and Budget (OMB), the Federal Accounting Standards Advisory Board (FASAB), and the Bureau of Fiscal Service.

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:

|                                                                                                                   | <u><b>Page Number</b></u> |
|-------------------------------------------------------------------------------------------------------------------|---------------------------|
| ➤ 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 - 39                    |
| ➤ OMB Form and Content Financial Statements                                                                       |                           |
| • Balance Sheet.....                                                                                              | V - 47                    |
| • Statement of Net Cost.....                                                                                      | V - 71                    |
| • Statement of Changes in Net Position .....                                                                      | V - 77                    |
| • Statement of Budgetary Resources .....                                                                          | V - 83                    |
| • Statement of Custodial Activity.....                                                                            | V - 99                    |

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USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2013 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                                  |                             |                              |                  | USSGL Account Attributes for FACTS II                      |                                                                                        |                  |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | TAFS Attributes |                         |                       |                         |              |                       |               |   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----------------------------|------------------------------|------------------|------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------|----------------|-------------------|------------------|---------------------|--------------|--------------|----------------|---------------------|--------------------------|-------------------------|-----------------------------|------------------------|------------------|------------------------|-----------------|-------------------------|-----------------------|-------------------------|--------------|-----------------------|---------------|---|
| Applicability to<br>SF133<br>P&F                                                                                                                                               | SF<br>133/<br>P&F<br>Line<br>No. | Debit<br>Fun<br>ct.<br>Ind. | Credit<br>Fun<br>ct.<br>Ind. | USSGL<br>Account | USSGL Account Title                                        | Begin/<br>End                                                                          | Debit/<br>Credit | Reimb.<br>Flag | Apport.<br>Categ. | Apport.<br>Cat.B | Program<br>Rpt.Cat. | Auth<br>Type | Adv.<br>Flag | Avail.<br>Time | BEA<br>Cat.<br>Ind. | Borrow-<br>ing<br>Source | Dir.<br>Trans.<br>Agcy. | Dir.<br>Trans<br>-<br>Acct. | Trans.<br>Part-<br>ner | Year<br>of<br>BA | Prior-<br>Year<br>Adj. | Reduction Type  | SF133<br>TAFS<br>Status | P&F<br>TAFS<br>Status | Expir-<br>ation<br>Flag | Fund<br>Type | Fin.<br>Acct.<br>Ind. | Addl.<br>Info |   |
|                                                                                                                                                                                |                                  |                             |                              |                  | <b>BUDGETARY RESOURCES</b>                                 |                                                                                        |                  |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        |                 |                         |                       |                         |              |                       |               |   |
|                                                                                                                                                                                |                                  |                             |                              |                  | <b>All accounts:</b>                                       |                                                                                        |                  |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        |                 |                         |                       |                         |              |                       |               |   |
|                                                                                                                                                                                |                                  |                             |                              |                  | <b>0900 Total new obligations</b>                          |                                                                                        |                  |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        |                 |                         |                       |                         |              |                       |               |   |
| 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,<br>Prepaid/Advanced                                  | E                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         |                       | U                       |              |                       |               | 1 |
| N                                                                                                                                                                              | Y                                | 0900                        | +                            | -                | 4802                                                       | Undelivered Orders - Obligations,<br>Prepaid/Advanced                                  | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         |                       | U                       |              |                       |               | 1 |
| N                                                                                                                                                                              | Y                                | 0900                        | -                            | +                | 4881                                                       | Upward Adjustments of Prior-Year Undelivered<br>Orders - Obligations, Unpaid           | E                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         |                       | U                       |              |                       |               |   |
| N                                                                                                                                                                              | Y                                | 0900                        | -                            | +                | 4882                                                       | Upward Adjustments of Prior-Year Undelivered<br>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<br>Orders - Obligations, Unpaid             | E                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         |                       | U                       |              |                       |               |   |
| N                                                                                                                                                                              | Y                                | 0900                        | -                            | +                | 4982                                                       | Upward Adjustments of Prior-Year Delivered<br>Orders - Obligations, Paid               | E                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         |                       | U                       |              |                       |               |   |
|                                                                                                                                                                                |                                  |                             |                              |                  | <b>Unobligated balance:</b>                                |                                                                                        |                  |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        |                 |                         |                       |                         |              |                       |               |   |
|                                                                                                                                                                                |                                  |                             |                              |                  | <b>1000 Unobligated balance brought forward, October 1</b> |                                                                                        |                  |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        |                 |                         |                       |                         |              |                       |               | 3 |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4122                                                       | Authority Adjusted for Interest on the Bureau of<br>the Public Debt Securities         | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         | U                     | U                       |              |                       |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4126                                                       | Amounts Appropriated From Specific Invested<br>TAFS - Receivable                       | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         | U/E                   | U                       |              |                       |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4127                                                       | Amounts Appropriated From Specific Invested<br>TAFS - Payable                          | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         | U/E                   | U                       |              |                       |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4136                                                       | Contract Authority To Be Liquidated by Trust<br>Funds                                  | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         | U                     | U                       |              |                       |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4137                                                       | Transfers of Contract Authority - Allocation                                           | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         | U                     | U                       |              |                       |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4139                                                       | Contract Authority Carried Forward                                                     | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        |                 |                         | U                     | U                       |              |                       |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4149                                                       | Borrowing Authority Carried Forward                                                    | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        |                 |                         | U/E                   | U                       |              |                       |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4153                                                       | Transfers of Contract Authority - Nonallocation                                        | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         | U                     | U                       |              |                       |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4166                                                       | Allocations of Realized Authority - To Be<br>Transferred From Invested Balances        | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         | U/E                   | U                       |              |                       |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4171                                                       | Nonallocation Transfers of Invested Balances -<br>Receivable                           | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         | U/E                   | U                       |              |                       |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4172                                                       | Nonallocation Transfers of Invested Balances -<br>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                                                       | Expenditure Transfers from Trust Funds - Receivable                                    | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         | U/E                   | U                       |              |                       |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4251                                                       | Reimbursements and Other Income Earned -<br>Receivable                                 | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  | F/E                    | X               |                         | U/E                   | U                       |              |                       |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4283                                                       | Interest Receivable From Treasury                                                      | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         | U/E                   | U                       |              |                       |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4285                                                       | Receivable From the Liquidating Fund                                                   | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         | U/E                   | U                       |              |                       |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4286                                                       | Receivable From the Financing Fund                                                     | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         | U/E                   | U                       |              |                       |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4287                                                       | Other Federal Receivables                                                              | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         | U/E                   | U                       |              |                       |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4295                                                       | Adjustments to the Exchange Stabilization Fund                                         | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         | U                     | U                       |              |                       |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4384                                                       | Temporary Reduction/Cancellation Returned by<br>Appropriation                          | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         | U                     | U                       |              |                       |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4394                                                       | Receipts Unavailable for Obligation Upon<br>Collection                                 | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         | U                     | U                       |              |                       |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4397                                                       | Receipts and Appropriations Temporarily<br>Precluded From Obligation                   | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         | U                     | U                       |              | 2/7                   |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4397                                                       | Receipts and Appropriations Temporarily<br>Precluded From Obligation                   | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         | U/E                   | U                       |              | 1                     |               |   |
| Y                                                                                                                                                                              | Y                                | 1000                        | +                            | -                | 4398                                                       | Offsetting Collections Temporarily Precluded<br>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,<br>Prepaid/Advanced                                  | B                |                |                   |                  |                     |              |              |                |                     |                          |                         |                             |                        |                  |                        | X               |                         | U/E                   | U                       |              |                       |               |   |

USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2021 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                     |                   |                    |               |                                                                                                     | USSGL Account Attributes for FACTS II                                                                      |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                | TAFS Attributes   |                 |                 |           |                 |            |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------|--------------------|---------------|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|--------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|-------------------|-------------------|----------------|------------|-----------------|----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|--|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title                                                                                 | Begin/End                                                                                                  | Debit/Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agcy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |  |
| Y                                                                                                                                                                              | Y                   | 1000              | +                  | -             | 4901                                                                                                | Delivered Orders - Obligations, Unpaid                                                                     | B            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1000              | +                  | -             | 4908                                                                                                | Authority Outlayed Not Yet Disbursed                                                                       | B            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                | U                 | U               |                 |           |                 |            |  |
| N                                                                                                                                                                              | Y                   | 1001              |                    |               | Discretionary unobligated balance brought forward, Oct 1                                            |                                                                                                            |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                     |                   |                    |               | This line is not required to be supported by the USSGL.                                             |                                                                                                            |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                     |                   |                    |               | Nonexpenditure transfers:                                                                           |                                                                                                            |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                     |                   |                    |               | 1010 Unobligated balance transferred to other accounts (-)                                          |                                                                                                            |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1010              | +                  | -             | 4176                                                                                                | Allocation Transfers of Prior-Year Balances                                                                | E            | C           |                |               |                  |           |           |             |               |                  | ##                | ####              |                |            | X               |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1010              | +                  | -             | 4190                                                                                                | Transfers - Prior-Year Balances                                                                            | E            | C           |                |               |                  |           |           |             |               |                  | ##                | ####              |                |            | X               |                | U                 | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | N                   | 1010              | +                  | -             | 4197                                                                                                | Balance Transfers-Out - Expired to Expired                                                                 | E            | C           |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                | E                 |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | N                   | 1010              | +                  | -             | 4199                                                                                                | Transfer of Expired Expenditure Transfers - Receivable                                                     | E            | C           |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                | E                 |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                     |                   |                    |               | 1011 Unobligated balance transferred from other accounts                                            |                                                                                                            |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1011              | +                  | -             | 4176                                                                                                | Allocation Transfers of Prior-Year Balances                                                                | E            | D           |                |               |                  |           |           |             |               |                  | ##                | ####              |                |            | X               |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1011              | +                  | -             | 4190                                                                                                | Transfers - Prior-Year Balances                                                                            | E            | D           |                |               |                  |           |           |             |               |                  | ##                | ####              |                |            | X               |                | U                 | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | N                   | 1011              | +                  | -             | 4196                                                                                                | Balance Transfers-In - Expired to Expired                                                                  | E            | D           |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                | E                 |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                     |                   |                    |               | 1012 Unobligated balance transfers between expired and unexpired accounts                           |                                                                                                            |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1012              | +                  | -             | 4191                                                                                                | Balance Transfers - Extension of Availability Other Than Reappropriations                                  | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                | U                 | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | N                   | 1012              | +                  | -             | 4191                                                                                                | Balance Transfers - Extension of Availability Other Than Reappropriations                                  | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                | E                 |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1012              | +                  | -             | 4192                                                                                                | Balance Transfers - Unexpired to Expired                                                                   | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                | U                 | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | N                   | 1012              | +                  | -             | 4192                                                                                                | Balance Transfers - Unexpired to Expired                                                                   | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                | E                 |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1012              | +                  | -             | 4199                                                                                                | Transfer of Expired Expenditure Transfers - Receivable                                                     | E            | D           |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                | U                 | U               |                 |           |                 |            |  |
|                                                                                                                                                                                |                     |                   |                    |               | 1013 Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -) |                                                                                                            |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1013              | +                  | -             | 4153                                                                                                | Transfers of Contract Authority - Nonallocation                                                            | E            |             |                |               |                  |           |           |             |               |                  | ##                | ####              |                |            | BAL             | X              | U                 | U               |                 | 7         |                 | 1          |  |
| Y                                                                                                                                                                              | Y                   | 1013              | -                  | +             | 4153                                                                                                | Transfers of Contract Authority - Nonallocation                                                            | B            |             |                |               |                  |           |           |             |               |                  | ##                | ####              |                |            | BAL             | X              | U                 | U               |                 | 7         |                 | 1          |  |
|                                                                                                                                                                                |                     |                   |                    |               | Adjustments:                                                                                        |                                                                                                            |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                     |                   |                    |               | 1020 Adjustment of unobligated balance brought forward, October 1 (+ or -)                          |                                                                                                            |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4111                                                                                                | Debt Liquidation Appropriations                                                                            | E            |             |                |               |                  | P/D       |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 | 1/3/4     |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4112                                                                                                | Liquidation of Deficiency - Appropriations                                                                 | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 | 1/3/4     |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4113                                                                                                | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts                              | E            |             |                |               |                  | P/D       |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 | 2/7       |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4114                                                                                                | Appropriated Receipts Derived from Available Trust or Special Fund Receipts                                | E            |             |                |               |                  | P/D       |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 | 2/7       |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4115                                                                                                | Loan Subsidy Appropriation                                                                                 | E            |             |                |               |                  | P/D       |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 | 1/3/4     |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4116                                                                                                | Debt Forgiveness Appropriation                                                                             | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4117                                                                                                | Loan Administrative Expense Appropriation                                                                  | E            |             |                |               |                  | P/D       |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 | 1/3/4     |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4118                                                                                                | Reestimated Loan Subsidy Appropriation                                                                     | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 | 1/3/4     |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4119                                                                                                | Other Appropriations Realized                                                                              | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4121                                                                                                | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation                  | E            |             |                |               |                  | P/S       |           |             |               |                  |                   |                   |                |            | P               |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4122                                                                                                | Authority Adjusted for Interest on the Bureau of the Public Debt Securities                                | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U                 | U               |                 | 1         |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4123                                                                                                | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction           | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4124                                                                                                | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 | 2/7       |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4125                                                                                                | Loan Modification Adjustment Transfer Appropriation                                                        | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 | 1/3/4     |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4126                                                                                                | Amounts Appropriated From Specific Invested TAFS - Receivable                                              | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 | 7         |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4127                                                                                                | Amounts Appropriated From Specific Invested TAFS - Payable                                                 | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 | 7         |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4128                                                                                                | Amounts Appropriated From Specific Invested TAFS - Transfers-In                                            | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 | 1/2/7     |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4129                                                                                                | Amounts Appropriated From Specific Invested TAFS - Transfers-Out                                           | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 | 1/2/7     |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4130                                                                                                | Appropriation To Liquidate Contract Authority Withdrawn                                                    | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1020              | +                  | -             | 4131                                                                                                | Current-Year Contract Authority Realized                                                                   | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | P               |                | U/E               | U               |                 |           |                 |            |  |

USSGL Crosswalks for Fiscal 2013 Reporting:  
 SF 133: Report on Budget Execution and Budgetary Resources  
 Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2013 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                      |                   |                    |               |                     | USSGL Account Attributes for FACTS II                                                                                     |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | TAFS Attributes |                   |                 |                 |           |                 |            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------|--------------------|---------------|---------------------|---------------------------------------------------------------------------------------------------------------------------|---------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/ End                                                                                                                | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type  | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
| 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                 | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4138                | Appropriation To Liquidate Contract Authority                                                                             | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4140                | Substitution of Borrowing Authority                                                                                       | E             |             |                |               |                  | P/S       |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4141                | Current-Year Borrowing Authority Realized                                                                                 | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | P               |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4143                | Decreases to Indefinite Borrowing Authority                                                                               | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | P               |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4144                | Borrowing Authority Withdrawn                                                                                             | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | P               |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4146                | Actual Repayments of Debt, Current-Year Authority                                                                         | E             |             |                |               |                  | B         |           |             | M             |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4146                | Actual Repayments of Debt, Current-Year Authority                                                                         | E             |             |                |               |                  | P/S       |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4147                | Actual Repayments of Debt, Prior-Year Balances                                                                            | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4150                | Reappropriations - Transfers-In                                                                                           | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4151                | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority                                      | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4152                | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances                                         | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4153                | Transfers of Contract Authority - Nonallocation                                                                           | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U                 | U               |                 | 7         |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4154                | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred                                               | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U                 | U               |                 | 7         |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4158                | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation                         | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | P               |                 | U                 | U               |                 | 1/3/4     |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4166                | Allocations of Realized Authority - To Be Transferred From Invested Balances                                              | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4167                | Allocations of Realized Authority - Transferred From Invested Balances                                                    | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4168                | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4170                | Transfers - Current-Year Authority                                                                                        | E             |             |                |               |                  | P/S       |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4171                | Nonallocation Transfers of Invested Balances - Receivable                                                                 | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4172                | Nonallocation Transfers of Invested Balances - Payable                                                                    | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4173                | Nonallocation Transfers of Invested Balances - Transferred                                                                | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4175                | Allocation Transfers of Current-Year Authority for Noninvested Accounts                                                   | E             |             |                |               |                  | P/S       |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4176                | Allocation Transfers of Prior-Year Balances                                                                               | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4190                | Transfers - Prior-Year Balances                                                                                           | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4191                | Balance Transfers - Extension of Availability Other Than Reappropriations                                                 | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4192                | Balance Transfers - Unexpired to Expired                                                                                  | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4193                | Balance Transfers - Unobligated Balances - Legislative Change of Purpose                                                  | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | N                    | 1020              | +                  | -             | 4196                | Balance Transfers-In - Expired to Expired                                                                                 | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | E                 |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | N                    | 1020              | +                  | -             | 4197                | Balance Transfers-Out - Expired to Expired                                                                                | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | E                 |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4199                | Transfer of Expired Expenditure Transfers - Receivable                                                                    | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | P               |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4212                | Liquidation of Deficiency - Offsetting Collections                                                                        | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4221                | Unfilled Customer Orders Without Advance                                                                                  | E             |             |                |               |                  |           |           |             |               |                  |                  |                   | F/E            |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4222                | Unfilled Customer Orders With Advance                                                                                     | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4225                | Expenditure Transfers from Trust Funds - 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 - Transferred                                                         | E             |             |                |               |                  |           |           |             |               |                  |                  |                   | F/E            |            | B/P             |                 | U/E               | U               |                 |           |                 |            |

USSGL Crosswalks for Fiscal 2013 Reporting:  
 SF 133: Report on Budget Execution and Budgetary Resources  
 Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2013 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                      |                   |                    |               |                     | USSGL Account Attributes for FACTS II                                                                                       |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                | TAFS Attributes   |                 |                 |           |                 |            |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------|--------------------|---------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------|---------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|-------------------|-------------------|----------------|------------|-----------------|----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|--|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/ End                                                                                                                  | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agcy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior Year Adj. | Reduction Type | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4234                | Other Federal Receivables - Transferred                                                                                     | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4251                | Reimbursements and Other Income Earned - Receivable                                                                         | E             |             |                |               |                  |           |           |             |               |                  |                   |                   | F/E            |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4252                | Reimbursements and Other Income Earned - Collected                                                                          | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4253                | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid                                                             | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4255                | Expenditure Transfers from Trust Funds - Collected                                                                          | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4260                | Actual Collections of "governmental-type" Fees                                                                              | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4261                | Actual Collections of Business-Type Fees                                                                                    | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4262                | Actual Collections of Loan Principal                                                                                        | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4263                | Actual Collections of Loan Interest                                                                                         | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4264                | Actual Collections of Rent                                                                                                  | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4265                | Actual Collections From Sale of Foreclosed Property                                                                         | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4266                | Other Actual Business-Type Collections From Non-Federal Sources                                                             | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4267                | Other Actual "governmental-type" Collections From Non-Federal Sources                                                       | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4271                | Actual Program Fund Subsidy Collected                                                                                       | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4273                | Interest Collected From Treasury                                                                                            | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U                 | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4275                | Actual Collections From Liquidating Fund                                                                                    | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4276                | Actual Collections From Financing Fund                                                                                      | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4277                | Other Actual Collections - Federal                                                                                          | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4283                | Interest Receivable From Treasury                                                                                           | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4285                | Receivable From the Liquidating Fund                                                                                        | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4286                | Receivable From the Financing Fund                                                                                          | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4287                | Other Federal Receivables                                                                                                   | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4290                | Amortization of - Investments in U.S. Treasury Zero Coupon Bonds                                                            | E             |             |                |               |                  |           |           |             |               | M                |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4295                | Adjustments to the Exchange Stabilization Fund                                                                              | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | P               |                | U                 | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4320                | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources                                                    | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | P               |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | N                    | 1020              | +                  | -             | 4350                | Canceled Authority                                                                                                          | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | E                 |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4351                | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant                                                     | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4355                | Cancellation of Appropriation From Unavailable Receipts                                                                     | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 | 2/7       |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4356                | Cancellation of Appropriation From Invested Balances                                                                        | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 | 2/7       |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4357                | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds                                        | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | P               |                | U/E               | U               |                 | 2/7       |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4370                | Offset to Appropriation Realized for Redemption of Treasury Securities                                                      | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4382                | Temporary Reduction - New Budget Authority                                                                                  | E             |             |                |               |                  | P/D/S     |           |             |               |                  |                   |                   |                |            | P               |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4383                | Temporary Reduction - Prior-Year Balances                                                                                   | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | P               |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4384                | Temporary Reduction/Cancellation Returned by Appropriation                                                                  | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | P               |                | U                 | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4387                | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority                                        | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4388                | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances                                         | E             |             |                |               |                  | P         |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | N                    | 1020              | +                  | -             | 4390                | Reappropriations - Transfers-Out                                                                                            | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | E                 |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4391                | Adjustments to Indefinite No-Year Authority                                                                                 | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 | 1/3/4     |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4392                | Permanent Reduction - New Budget Authority                                                                                  | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4393                | Permanent Reduction - Prior-Year Balances                                                                                   | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4394                | Receipts Unavailable for Obligation Upon Collection                                                                         | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U                 | U               |                 | 2/7       |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4396                | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U                 | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4397                | Receipts and Appropriations Temporarily Precluded From Obligation                                                           | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U/E               | U               |                 | 1/2/7     |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4398                | Offsetting Collections Temporarily Precluded From Obligation                                                                | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | B/P             |                | U                 | U               |                 | 1/3/4     |                 |            |  |

## SUPPLEMENT

## SECTION V

USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2021 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                      |                   |                    |               |                     | USSGL Account Attributes for FACTS II                                                                                                     |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | TAFS Attributes |                   |                 |                 |           |                 |            |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------|--------------------|---------------|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------|---------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|--|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/ End                                                                                                                                | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type  | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4399                | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   | U/E             | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4801                | Undelivered Orders - Obligations, Unpaid                                                                                                  | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   | U/E             | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                                                                        | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   | U/E             | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4831                | Undelivered Orders - Obligations Transferred, Unpaid                                                                                      | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   | U/E             | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4871                | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries                                                    | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   | U/E             | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4872                | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected                                   | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   | U/E             | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4881                | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid                                                                 | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   | U/E             | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4882                | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced                                                       | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   | U/E             | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4901                | Delivered Orders - Obligations, Unpaid                                                                                                    | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   | U/E             | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4902                | Delivered Orders - Obligations, Paid                                                                                                      | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   | U/E             | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4908                | Authority Outlayed Not Yet Disbursed                                                                                                      | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   | U               | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4931                | Delivered Orders - Obligations Transferred, Unpaid                                                                                        | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   | U/E             | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4971                | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries                                                      | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   | U/E             | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4972                | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected                                                 | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   | U/E             | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4981                | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                                                                   | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   | U/E             | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1020              | +                  | -             | 4982                | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                                                                     | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   | U/E             | U               |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                     |                                                                                                                                           |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      | 1021              |                    |               |                     | Recoveries of prior year unpaid obligations                                                                                               |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1021              | +                  | -             | 4871                | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries                                                    | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X               |                   | U/E             | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1021              | +                  | -             | 4971                | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries                                                      | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X               |                   | U/E             | U               |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                     |                                                                                                                                           |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      | 1022              |                    |               |                     | Capital transfer of unobligated balances to general fund (-)                                                                              |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1022              | +                  | -             | 4152                | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances                                                         | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X               |                   | U/E             | U               |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                     |                                                                                                                                           |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      | 1023              |                    |               |                     | Unobligated balances applied to repay debt (-)                                                                                            |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1023              | +                  | -             | 4147                | Actual Repayments of Debt, Prior-Year Balances                                                                                            | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X               |                   | U/E             | U               |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                     |                                                                                                                                           |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      | 1024              |                    |               |                     | Unobligated balance of borrowing authority withdrawn (-)                                                                                  |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1024              | +                  | -             | 4144                | Borrowing Authority Withdrawn                                                                                                             | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X               |                   | U               | U               |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                     |                                                                                                                                           |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      | 1025              |                    |               |                     | Unobligated balance of contract authority withdrawn (-)                                                                                   |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1025              | +                  | -             | 4134                | Contract Authority Withdrawn                                                                                                              | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X               |                   | U               | U               |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                     |                                                                                                                                           |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      | 1026              |                    |               |                     | Adjustment for change in allocation of trust fund limitation or foreign exchange valuation                                                |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1026              | +                  | -             | 4295                | Adjustments to the Exchange Stabilization Fund                                                                                            | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X               |                   | U               | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1026              | -                  | +             | 4295                | Adjustments to the Exchange Stabilization Fund                                                                                            | B             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X               |                   | U               | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1026              | +                  | -             | 4320                | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources                                                                  | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X               |                   | U/E             | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1027              |                    |               |                     | Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)                 |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                     | This line is not required to be supported by the USSGL at this time, but will be                                                          |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
| 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                                                          |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                    | 1029              |                    |               |                     | Other balances withdrawn (-)                                                                                                              |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | N                    | 1029              | +                  | -             | 4350                | Canceled Authority                                                                                                                        | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X               |                   | E               |                 |           |                 |            |  |

USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2013 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                     |                   |                             |               |                     | USSGL Account Attributes for FACTS II                                                                                                     |              |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            |                 | TAFS Attributes |                   |                 |                 |           |                 |            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------|-----------------------------|---------------|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------|----------------|----------------|-------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind.          | USSGL Account | USSGL Account Title | Begin/End                                                                                                                                 | Debit/Credit | Reimb. Flag | Apport. Categ. | Apport. Cat. B | Program Rpt. Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type  | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
| Y                                                                                                                                                                              | Y                   | 1029              | +                           | -             | 4350                | Canceled Authority                                                                                                                        | E            |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            | X               |                 | U                 | U               |                 | 1/2/4/7/8 |                 |            |
| Y                                                                                                                                                                              | Y                   | 1029              | +                           | -             | 4351                | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant                                                                   | E            |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1029              | +                           | -             | 4355                | Cancellation of Appropriation From Unavailable Receipts                                                                                   | E            |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               | U               |                 | 2/7       |                 |            |
| Y                                                                                                                                                                              | Y                   | 1029              | +                           | -             | 4356                | Cancellation of Appropriation From Invested Balances                                                                                      | E            |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               | U               |                 | 2/7       |                 |            |
| Y                                                                                                                                                                              | Y                   | 1029              | +                           | -             | 4357                | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds                                                      | E            |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               | U               |                 | 2/7       |                 |            |
| 1031 Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)                                                                                |                     |                   |                             |               |                     |                                                                                                                                           |              |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1031              | +                           | -             | 4396                | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection               | E            |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            | X               |                 | U                 | U               |                 | 2/7       |                 |            |
| Y                                                                                                                                                                              | Y                   | 1031              | +                           | -             | 4399                | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E            |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            | X               |                 | U                 | U               | N               | 2/7       |                 |            |
| Anticipated transfers and adjustments:                                                                                                                                         |                     |                   |                             |               |                     |                                                                                                                                           |              |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| 1040 Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)                                                                                               |                     |                   |                             |               |                     |                                                                                                                                           |              |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | N                   | 1040              | +                           | -             | 4180                | Anticipated Transfers - Prior-Year Balances                                                                                               | E            |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| 1041 Anticipated recoveries of prior-year unpaid obligations                                                                                                                   |                     |                   |                             |               |                     |                                                                                                                                           |              |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | N                   | 1041              | +                           | -             | 4310                | Anticipated Recoveries of Prior-Year Obligations                                                                                          | E            | D           |                |                |                   |           |           |             |               |                  |                  |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| 1042 Anticipated capital transfers and redemption of debt (unobligated balances) (-)                                                                                           |                     |                   |                             |               |                     |                                                                                                                                           |              |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | N                   | 1042              | +                           | -             | 4048                | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances                                                           | E            |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                                                                                                                                                                              | Y                   | 1050              | Unobligated balance (total) |               |                     |                                                                                                                                           |              |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| This line is calculated. Equals sum of lines 1000 through 1042 (SF 133) and lines 1000 through 1031 excluding line 1001 (P&F).                                                 |                     |                   |                             |               |                     |                                                                                                                                           |              |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Budget authority:                                                                                                                                                              |                     |                   |                             |               |                     |                                                                                                                                           |              |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Appropriations:                                                                                                                                                                |                     |                   |                             |               |                     |                                                                                                                                           |              |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Discretionary:                                                                                                                                                                 |                     |                   |                             |               |                     |                                                                                                                                           |              |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| 1100 Appropriation                                                                                                                                                             |                     |                   |                             |               |                     |                                                                                                                                           |              |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1100              | +                           | -             | 4111                | Debt Liquidation Appropriations                                                                                                           | E            |             |                |                |                   | P         |           |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 | 1/3/4     |                 |            |
| Y                                                                                                                                                                              | Y                   | 1100              | +                           | -             | 4112                | Liquidation of Deficiency - Appropriations                                                                                                | E            |             |                |                |                   |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 | 1/3/4     |                 |            |
| Y                                                                                                                                                                              | Y                   | 1100              | +                           | -             | 4115                | Loan Subsidy Appropriation                                                                                                                | E            |             |                |                |                   | P         |           |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 | 1/3/4     |                 |            |
| Y                                                                                                                                                                              | Y                   | 1100              | +                           | -             | 4116                | Debt Forgiveness Appropriation                                                                                                            | E            |             |                |                |                   | P         |           |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1100              | +                           | -             | 4117                | Loan Administrative Expense Appropriation                                                                                                 | E            |             |                |                |                   | P         |           |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 | 1/3/4     |                 |            |
| Y                                                                                                                                                                              | Y                   | 1100              | +                           | -             | 4119                | Other Appropriations Realized                                                                                                             | E            |             |                |                |                   | P         |           | X           |               | D                |                  |                   |                |            | X               |                 | U                 | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1100              | +                           | -             | 4138                | Appropriation To Liquidate Contract Authority                                                                                             | E            |             |                |                |                   |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 | 1/3/4     |                 |            |
| Y                                                                                                                                                                              | Y                   | 1100              | +                           | -             | 4391                | Adjustments to Indefinite No-Year Authority                                                                                               | E            |             |                |                |                   |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 | 1/3/4     |                 |            |
| 1101 Appropriation (special or trust fund)                                                                                                                                     |                     |                   |                             |               |                     |                                                                                                                                           |              |             |                |                |                   |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1101              | +                           | -             | 4113                | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts                                                             | E            |             |                |                |                   | P         |           |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 | 2/7       |                 |            |
| Y                                                                                                                                                                              | Y                   | 1101              | +                           | -             | 4114                | Appropriated Receipts Derived from Available Trust or Special Fund Receipts                                                               | E            |             |                |                |                   | P         |           |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 | 2/7       |                 |            |
| Y                                                                                                                                                                              | Y                   | 1101              | +                           | -             | 4121                | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation                                                 | E            |             |                |                |                   | P         |           |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 | 2/7       |                 |            |
| Y                                                                                                                                                                              | Y                   | 1101              | +                           | -             | 4123                | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction                                          | E            |             |                |                |                   | P         |           |             | D             |                  |                  |                   |                |            | X               |                 | U/E               | U               |                 | 1/2/7     |                 |            |
| Y                                                                                                                                                                              | Y                   | 1101              | +                           | -             | 4124                | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation                                | E            |             |                |                |                   |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 | 2/7       |                 |            |
| Y                                                                                                                                                                              | Y                   | 1101              | +                           | -             | 4126                | Amounts Appropriated From Specific Invested TAFS - Receivable                                                                             | E            |             |                |                |                   | P         |           |             | D             |                  |                  |                   |                |            | X               |                 | U/E               | U               |                 | 7         |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1101              | -                           | +             | 4126                | Amounts Appropriated From Specific Invested TAFS - Receivable                                                                             | B            |             |                |                |                   | P         |           |             | D             |                  |                  |                   |                |            | X               |                 | U/E               | U               |                 | 7         |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1101              | +                           | -             | 4127                | Amounts Appropriated From Specific Invested TAFS - Payable                                                                                | E            |             |                |                |                   |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U/E               | U               |                 | 7         |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1101              | -                           | +             | 4127                | Amounts Appropriated From Specific Invested TAFS - Payable                                                                                | B            |             |                |                |                   |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U/E               | U               |                 | 7         |                 | 1          |



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| USSGL Crosswalks for Fiscal 2013 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                     |                   |                    |               | USSGL Account Attributes for FACTS II |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | TAFS Attributes |                   |                 |                 |           |                 |            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------|--------------------|---------------|---------------------------------------|-----------|--------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title                   | Begin/End | Debit/Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type  | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
| Y                                                                                                                                                                              | Y                   | 1101              | +                  | -             | 4128                                  |           |              |             |                |               |                  | P         |           |             | D             |                  |                  |                   |                |            | X               |                 | U/E               | U               |                 | 1/2/7     |                 |            |
| Y                                                                                                                                                                              | Y                   | 1101              | +                  | -             | 4129                                  |           |              |             |                |               |                  | P         |           |             | D             |                  |                  |                   |                |            | X               |                 | U/E               | U               |                 | 2/7       |                 |            |
| Y                                                                                                                                                                              | Y                   | 1101              | +                  | -             | 4129                                  |           |              |             |                |               |                  | P         |           |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 | 1         |                 |            |
| Y                                                                                                                                                                              | Y                   | 1101              | +                  | -             | 4138                                  |           |              |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 | 2/7       |                 |            |
| Y                                                                                                                                                                              | Y                   | 1101              | +                  | -             | 4384                                  |           |              |             |                |               |                  | P         |           |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 | 2/7       |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1101              | -                  | +             | 4384                                  |           |              |             |                |               |                  | P         |           |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 | 2/7       |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1101              | +                  | -             | 4394                                  |           |              |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 | 2/7       |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1101              | -                  | +             | 4394                                  |           |              |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 | 2/7       |                 | 1          |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1103              | +                  | -             | 4119                                  |           |              |             |                |               |                  | P         | F         |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1104              | -                  | +             | 4119                                  |           |              |             |                |               |                  | P         | P         |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1105              | +                  | -             | 4150                                  |           |              |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U                 | U               |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1120              | +                  | -             | 4166                                  |           |              |             |                |               |                  |           |           |             | D             |                  | ##               | ####              |                |            | X               |                 | U/E               | U               |                 |           |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1120              | -                  | +             | 4166                                  |           |              |             |                |               |                  |           |           |             | D             |                  | ##               | ####              |                |            | X               |                 | U/E               | U               |                 |           |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1120              | +                  | -             | 4167                                  |           |              |             |                |               |                  |           |           |             | D             |                  | ##               | ####              |                |            | X               |                 | U/E               | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1120              | +                  | -             | 4168                                  |           |              |             |                |               |                  |           |           |             | D             |                  | ##               | ####              |                |            | X               |                 | U                 | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1120              | +                  | -             | 4170                                  |           |              |             |                |               |                  | P         |           |             | D             |                  | ##               | ####              |                |            | X               |                 | U                 | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1120              | +                  | -             | 4172                                  |           |              |             |                |               |                  |           |           |             | D             |                  | ##               | ####              |                |            | X               |                 | U/E               | U               |                 | 2/7       |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1120              | -                  | +             | 4172                                  |           |              |             |                |               |                  |           |           |             | D             |                  | ##               | ####              |                |            | X               |                 | U/E               | U               |                 | 2/7       |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1120              | +                  | -             | 4173                                  |           |              |             |                |               |                  |           |           |             | D             |                  | ##               | ####              |                |            | X               |                 | U/E               | U               |                 | 2/7       |                 |            |
| Y                                                                                                                                                                              | Y                   | 1120              | +                  | -             | 4175                                  |           |              |             |                |               |                  | P         |           |             | D             |                  | ##               | ####              |                |            | X               |                 | U                 | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1120              | +                  | -             | 4193                                  |           |              |             |                |               |                  | P         |           |             | D             |                  | ##               | ####              |                |            | X               |                 | U                 | U               |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     |                   |                    |               |                                       |           |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |

USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2021 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                     |                     |                      |               |                                                                                                            | USSGL Account Attributes for FACTS II |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                             | TAFS Attributes   |                 |                 |           |                 |            |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|----------------------|---------------|------------------------------------------------------------------------------------------------------------|---------------------------------------|--------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------|-----------------|-----------------------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|--|--|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/P&F Line No. | Debit Function Ind. | Credit Function Ind. | USSGL Account | USSGL Account Title                                                                                        | Begin/End                             | Debit/Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior Year Adj. | Reduction Type              | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |  |  |
|                                                                                                                                                                                |                     |                     |                      |               | Adjustments:                                                                                               |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |
|                                                                                                                                                                                |                     |                     |                      |               | 1130 Appropriations permanently reduced (-)                                                                |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   |                     |                      | 4392          | Permanent Reduction - New Budget Authority                                                                 | E                                     |              |             |                |               |                  | P/R       |           |             |               | D                |                  |                   |                |            | X               | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U                 | U               |                 |           |                 |            |  |  |
|                                                                                                                                                                                |                     |                     |                      |               | 1131 Unobligated balance of appropriations permanently reduced (-)                                         |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | N                   |                     |                      | 4390          | Reappropriations - Transfers-Out                                                                           | E                                     |              |             |                |               |                  |           |           |             |               | D                |                  |                   |                |            | X               |                             |                   | E               |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   |                     |                      | 4393          | Permanent Reduction - Prior-Year Balances                                                                  | E                                     |              |             |                |               |                  | B/D/P/R/S |           |             |               | D                |                  |                   |                |            | X               | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U/E               | U               |                 |           |                 |            |  |  |
|                                                                                                                                                                                |                     |                     |                      |               | 1132 Appropriations temporarily reduced (-)                                                                |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   |                     |                      | 4382          | Temporary Reduction - New Budget Authority                                                                 | E                                     |              |             |                |               |                  | P         |           |             |               | D                |                  |                   |                |            | X               | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U                 | U               |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   |                     |                      | 4387          | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority                       | E                                     |              |             |                |               |                  | P         |           |             |               | D                |                  |                   |                |            | X               | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U                 | U               |                 |           |                 |            |  |  |
|                                                                                                                                                                                |                     |                     |                      |               | 1133 Unobligated balance of appropriations temporarily reduced (-)                                         |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   |                     |                      | 4383          | Temporary Reduction - Prior-Year Balances                                                                  | E                                     |              |             |                |               |                  | P         |           |             |               | D                |                  |                   |                |            | X               | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U                 | U               |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   |                     |                      | 4388          | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances                        | E                                     |              |             |                |               |                  | P         |           |             |               | D                |                  |                   |                |            | X               | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U                 | U               |                 |           |                 |            |  |  |
|                                                                                                                                                                                |                     |                     |                      |               | 1134 Appropriations precluded from obligation (-)                                                          |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   |                     |                      | 4395          | Authority Unavailable for Obligation Pursuant to Public Law - Temporary                                    | E                                     |              |             |                |               |                  | D/P/R     |           |             |               | D                |                  |                   |                |            | X               |                             |                   | U               | U               |           |                 | 2          |  |  |
| Y                                                                                                                                                                              | Y                   |                     |                      | 4397          | Receipts and Appropriations Temporarily Precluded From Obligation                                          | E                                     |              |             |                |               |                  | P         |           |             |               | D                |                  |                   |                |            | X               |                             |                   | U               | U               |           | 2/7             | 1          |  |  |
| Y                                                                                                                                                                              | Y                   |                     |                      | 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                   |                     |                      | 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                           |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |
|                                                                                                                                                                                |                     |                     |                      |               | 1137 Appropriations applied to liquidate contract authority (-)                                            |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   |                     |                      | 4135          | Contract Authority Liquidated                                                                              | E                                     |              |             |                |               |                  | P         |           |             |               | D                |                  |                   |                |            | X               |                             |                   | U               | U               |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   |                     |                      | 4136          | Contract Authority To Be Liquidated by Trust Funds                                                         | E                                     |              |             |                |               |                  |           |           |             |               | D                |                  |                   |                |            | X               |                             |                   | U               | U               |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   |                     |                      | 4136          | Contract Authority To Be Liquidated by Trust Funds                                                         | B                                     |              |             |                |               |                  |           |           |             |               | D                |                  |                   |                |            | X               |                             |                   | U               | U               |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   |                     |                      | 4154          | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred                                | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | X               |                             |                   | U               | U               |           | 7               |            |  |  |
|                                                                                                                                                                                |                     |                     |                      |               | 1138 Appropriations applied to liquidate contract authority withdrawn (-)                                  |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   |                     |                      | 4130          | Appropriation To Liquidate Contract Authority Withdrawn                                                    | E                                     |              |             |                |               |                  |           |           |             |               | D                |                  |                   |                |            | X               |                             |                   | U               | U               |           |                 |            |  |  |
|                                                                                                                                                                                |                     |                     |                      |               | 1139 Appropriations substituted for borrowing authority (-)                                                |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   |                     |                      | 4140          | Substitution of Borrowing Authority                                                                        | E                                     |              |             |                |               |                  | P         |           |             |               | D                |                  |                   |                |            | X               |                             |                   | U               | U               |           |                 |            |  |  |
|                                                                                                                                                                                |                     |                     |                      |               | 1150 Anticipated appropriation (+ or -)                                                                    |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | N                   |                     |                      | 4120          | Anticipated Indefinite Appropriations                                                                      | E                                     |              |             |                |               |                  |           |           |             |               | D                |                  |                   |                |            |                 |                             |                   | U               |                 |           |                 | 2          |  |  |
|                                                                                                                                                                                |                     |                     |                      |               | 1151 Anticipated nonexpenditure transfers of appropriations (net) (+ or -)                                 |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | N                   |                     |                      | 4160          | Anticipated Transfers - Current-Year Authority                                                             | E                                     |              |             |                |               |                  | P         |           |             |               | D                |                  |                   |                |            |                 |                             |                   | U               |                 |           |                 | 2          |  |  |
| Y                                                                                                                                                                              | N                   |                     |                      | 4165          | Allocations of Authority - Anticipated From Invested Balances                                              | E                                     |              |             |                |               |                  |           |           |             |               | D                |                  |                   |                |            |                 |                             |                   | U               |                 |           |                 | 2          |  |  |
| Y                                                                                                                                                                              | N                   |                     |                      | 4183          | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose                       | E                                     |              |             |                |               |                  | P/R       |           |             |               | D                |                  |                   |                |            |                 |                             |                   | U               |                 |           |                 | 2          |  |  |
|                                                                                                                                                                                |                     |                     |                      |               | 1152 Anticipated redemption of debt (appropriations) (-)                                                   |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | N                   |                     |                      | 4047          | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority                         | E                                     |              |             |                |               |                  | P         |           |             |               | D                |                  |                   |                |            |                 |                             |                   | U               |                 |           |                 | 2          |  |  |
| Y                                                                                                                                                                              | Y                   |                     |                      |               | 1160 Appropriation (total)                                                                                 |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |
|                                                                                                                                                                                |                     |                     |                      |               | This line is calculated. Equals sum of lines 1100 through 1152 (SF 133) and lines 1100 through 1139 (P&F). |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |
|                                                                                                                                                                                |                     |                     |                      |               | Advance appropriations :                                                                                   |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |
|                                                                                                                                                                                |                     |                     |                      |               | 1170 Advance appropriation                                                                                 |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |

USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2021 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                     |                   |                                                                 |               |                     | USSGL Account Attributes for FACTS II                                                                |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                | TAFS Attributes             |                 |                 |           |                 |            |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------|-----------------------------------------------------------------|---------------|---------------------|------------------------------------------------------------------------------------------------------|--------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------|-----------------|----------------|-----------------------------|-----------------|-----------------|-----------|-----------------|------------|--|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind.                                              | USSGL Account | USSGL Account Title | Begin/End                                                                                            | Debit/Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type | SF133 TAFS Status           | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |  |
| 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               |                 |           |                 |            |  |
|                                                                                                                                                                                |                     | 1171              | Advance appropriation (special or trust fund)                   |               |                     |                                                                                                      |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1171              | +                                                               | -             | 4113                | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts                        | E            |             |                |               |                  | D         |           |             | D             |                  |                  |                   |                |            |                 | X              | U                           | U               |                 | 2/7       |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1171              | +                                                               | -             | 4114                | Appropriated Receipts Derived from Available Trust or Special Fund Receipts                          | E            |             |                |               |                  | D         |           |             | D             |                  |                  |                   |                |            |                 | X              | U                           | U               |                 | 2/7       |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1171              | +                                                               | -             | 4384                | Temporary Reduction/Cancellation Returned by Appropriation                                           | E            |             |                |               |                  | D         |           |             | D             |                  |                  |                   |                |            |                 | X              | U                           | U               |                 | 2/7       |                 | 1          |  |
| Y                                                                                                                                                                              | Y                   | 1171              | -                                                               | +             | 4384                | Temporary Reduction/Cancellation Returned by Appropriation                                           | B            |             |                |               |                  | D         |           |             | D             |                  |                  |                   |                |            |                 | X              | U                           | U               |                 | 2/7       |                 | 1          |  |
|                                                                                                                                                                                |                     |                   | Adjustments:                                                    |               |                     |                                                                                                      |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                     | 1173              | Advance appropriations permanently reduced (-)                  |               |                     |                                                                                                      |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1173              | +                                                               | -             | 4392                | Permanent Reduction - New Budget Authority                                                           | E            |             |                |               |                  | D         |           |             | D             |                  |                  |                   |                |            |                 | X              | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U               | U               |           |                 |            |  |
|                                                                                                                                                                                |                     | 1174              | Advance appropriations temporarily reduced (-)                  |               |                     |                                                                                                      |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1174              | +                                                               | -             | 4382                | Temporary Reduction - New Budget Authority                                                           | E            |             |                |               |                  | D         |           |             | D             |                  |                  |                   |                |            |                 | X              | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U               | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1180              | Advance appropriation (total)                                   |               |                     |                                                                                                      |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                     |                   | This line is calculated. Equals sum of lines 1170 through 1174. |               |                     |                                                                                                      |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                     |                   | Mandatory:                                                      |               |                     |                                                                                                      |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                     | 1200              | Appropriation                                                   |               |                     |                                                                                                      |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1200              | +                                                               | -             | 4111                | Debt Liquidation Appropriations                                                                      | E            |             |                |               |                  | P         |           |             | M             |                  |                  |                   |                |            |                 | X              | U                           | U               |                 | 1/3/4     |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1200              | +                                                               | -             | 4112                | Liquidation of Deficiency - Appropriations                                                           | E            |             |                |               |                  |           |           |             | M             |                  |                  |                   |                |            |                 | X              | U                           | U               |                 | 1/3/4     |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1200              | +                                                               | -             | 4115                | Loan Subsidy Appropriation                                                                           | E            |             |                |               |                  | P         |           |             | M             |                  |                  |                   |                |            |                 | X              | U                           | U               |                 | 1/3/4     |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1200              | +                                                               | -             | 4116                | Debt Forgiveness Appropriation                                                                       | E            |             |                |               |                  | P         |           |             | M             |                  |                  |                   |                |            |                 | X              | U                           | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1200              | +                                                               | -             | 4117                | Loan Administrative Expense Appropriation                                                            | E            |             |                |               |                  | P         |           |             | M             |                  |                  |                   |                |            |                 | X              | U                           | U               |                 | 1/3/4     |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1200              | +                                                               | -             | 4118                | Reestimated Loan Subsidy Appropriation                                                               | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              | U                           | U               |                 | 1/3/4     |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1200              | +                                                               | -             | 4119                | Other Appropriations Realized                                                                        | E            |             |                |               |                  | P         |           |             | M             |                  |                  |                   |                |            |                 | X              | U                           | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | N                   | 1200              | +                                                               | -             | 4119                | Other Appropriations Realized                                                                        | E            |             |                |               |                  | P         |           |             | M             |                  |                  |                   |                |            |                 | X              | E                           |                 |                 | 1         |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1200              | +                                                               | -             | 4122                | Authority Adjusted for Interest on the Bureau of the Public Debt Securities                          | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              | U                           | U               |                 | 1         |                 | 1          |  |
| Y                                                                                                                                                                              | Y                   | 1200              | -                                                               | +             | 4122                | Authority Adjusted for Interest on the Bureau of the Public Debt Securities                          | B            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              | U                           | U               |                 | 1         |                 | 1          |  |
| Y                                                                                                                                                                              | Y                   | 1200              | +                                                               | -             | 4125                | Loan Modification Adjustment Transfer Appropriation                                                  | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              | U                           | U               |                 | 1/3/4     |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1200              | +                                                               | -             | 4127                | Amounts Appropriated From Specific Invested TAFS - Payable                                           | E            |             |                |               |                  |           |           |             | M             |                  |                  |                   |                |            |                 | X              | U/E                         | U               |                 | 1         |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1200              | -                                                               | +             | 4127                | Amounts Appropriated From Specific Invested TAFS - Payable                                           | B            |             |                |               |                  |           |           |             | M             |                  |                  |                   |                |            |                 | X              | U/E                         | U               |                 | 1         |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1200              | +                                                               | -             | 4128                | Amounts Appropriated From Specific Invested TAFS - Transfers-In                                      | E            |             |                |               |                  | P         |           |             | M             |                  |                  |                   |                |            |                 | X              | U/E                         | U               |                 | 1         |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1200              | +                                                               | -             | 4129                | Amounts Appropriated From Specific Invested TAFS - Transfers-Out                                     | E            |             |                |               |                  | P         |           |             | M             |                  |                  |                   |                |            |                 | X              | U/E                         | U               |                 | 1         |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1200              | +                                                               | -             | 4138                | Appropriation To Liquidate Contract Authority                                                        | E            |             |                |               |                  |           |           |             | M             |                  |                  |                   |                |            |                 | X              | U                           | U               |                 | 1/3/4     |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1200              | +                                                               | -             | 4157                | Authority Made Available from Receipt or Appropriation Balances Previously Precluded From Obligation | E            |             |                |               |                  | P         |           |             |               |                  |                  |                   |                |            |                 | X              | U                           | U               |                 | 1         |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1200              | +                                                               | -             | 4370                | Offset to Appropriation Realized for Redemption of Treasury Securities                               | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              | U                           | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1200              | +                                                               | -             | 4391                | Adjustments to Indefinite No-Year Authority                                                          | E            |             |                |               |                  |           |           |             | M             |                  |                  |                   |                |            |                 | X              | U                           | U               |                 | 1/3/4     |                 |            |  |
| Y                                                                                                                                                                              | N                   | 1200              | +                                                               | -             | 4391                | Adjustments to Indefinite No-Year Authority                                                          | E            |             |                |               |                  |           |           |             | M             |                  |                  |                   |                |            |                 | X              | E                           |                 |                 | 1         |                 |            |  |
|                                                                                                                                                                                |                     | 1201              | Appropriation (special or trust fund)                           |               |                     |                                                                                                      |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1201              | +                                                               | -             | 4113                | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts                        | E            |             |                |               |                  | P         |           |             | M             |                  |                  |                   |                |            |                 | X              | U                           | U               |                 | 2/7       |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1201              | +                                                               | -             | 4114                | Appropriated Receipts Derived from Available Trust or Special Fund Receipts                          | E            |             |                |               |                  | P         |           |             | M             |                  |                  |                   |                |            |                 | X              | U                           | U               |                 | 2/7       |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1201              | +                                                               | -             | 4121                | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation            | E            |             |                |               |                  | P         |           |             | M             |                  |                  |                   |                |            |                 | X              | U                           | U               |                 | 2/7       |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1201              | +                                                               | -             | 4123                | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction     | E            |             |                |               |                  | P         |           |             | M             |                  |                  |                   |                |            |                 | X              | U/E                         | U               |                 | 7         |                 |            |  |

### TAFS Attributes

June 2013

USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2021 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                     |                   |                    |               |                                                                                                            | USSGL Account Attributes for FACTS II |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                | TAFS Attributes             |                 |                 |           |                 |            |   |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------|--------------------|---------------|------------------------------------------------------------------------------------------------------------|---------------------------------------|--------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------|-----------------|----------------|-----------------------------|-----------------|-----------------|-----------|-----------------|------------|---|--|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title                                                                                        | Begin/End                             | Debit/Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type | SF133 TAFS Status           | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |   |  |
| Y                                                                                                                                                                              | Y                   | 1221              | -                  | +             | 4171                                                                                                       |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Nonallocation Transfers of Invested Balances - Receivable                                                  | B                                     | D            |             |                |               |                  |           |           |             | M             |                  | ##               | ####              |                |            | X               |                |                             | U/E             | U               |           | 2/7             |            | 1 |  |
| Y                                                                                                                                                                              | Y                   | 1221              | +                  | -             | 4173                                                                                                       |                                       |              |             |                |               |                  |           |           |             |               | M                |                  | ##                | ####           |            |                 | X              |                             | U/E             | U               |           | 2/7             |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Nonallocation Transfers of Invested Balances - Transferred                                                 | E                                     | D            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1221              | +                  | -             | 4175                                                                                                       |                                       |              |             |                |               |                  | P         |           |             |               | M                |                  | ##                | ####           |            |                 | X              |                             | U               | U               |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Allocation Transfers of Current-Year Authority for Noninvested Accounts                                    | E                                     | D            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1221              | +                  | -             | 4193                                                                                                       |                                       |              |             |                |               |                  | P         |           |             |               | M                |                  | ##                | ####           |            |                 | X              |                             | U               | U               |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Balance Transfers - Unobligated Balances - Legislative Change of Purpose                                   | E                                     | D            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               |                                                                                                            |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Adjustments:                                                                                               |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | 1230 Appropriations and/or unobligated balance of appropriations permanently reduced (-)                   |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 1230              | +                  | -             | 4390                                                                                                       |                                       |              |             |                |               |                  |           |           |             |               | M                |                  |                   |                |            | X               |                |                             | E               |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Reappropriations - Transfers-Out                                                                           | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1230              | +                  | -             | 4392                                                                                                       |                                       |              |             |                |               |                  | P/R       |           |             |               | M                |                  |                   |                |            | X               |                | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U               | U               |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Permanent Reduction - New Budget Authority                                                                 | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1230              | +                  | -             | 4393                                                                                                       |                                       |              |             |                |               |                  | B/D/P/R/S |           |             |               | M                |                  |                   |                |            | X               |                | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U/E             | U               |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Permanent Reduction - Prior-Year Balances                                                                  | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               |                                                                                                            |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | 1232 Appropriations and/or unobligated balance of appropriations temporarily reduced (-)                   |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1232              | +                  | -             | 4382                                                                                                       |                                       |              |             |                |               |                  | P         |           |             |               | M                |                  |                   |                |            | X               |                | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U               | U               |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Temporary Reduction - New Budget Authority                                                                 | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1232              | +                  | -             | 4383                                                                                                       |                                       |              |             |                |               |                  | P         |           |             |               | M                |                  |                   |                |            | X               |                | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U               | U               |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Temporary Reduction - Prior-Year Balances                                                                  | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1232              | +                  | -             | 4387                                                                                                       |                                       |              |             |                |               |                  | P         |           |             |               | M                |                  |                   |                |            | X               |                | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U               | U               |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority                       | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1232              | +                  | -             | 4388                                                                                                       |                                       |              |             |                |               |                  | P         |           |             |               | M                |                  |                   |                |            | X               |                | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U               | U               |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances                        | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               |                                                                                                            |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | 1235 Appropriations precluded from obligation (-)                                                          |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1235              | +                  | -             | 4395                                                                                                       |                                       |              |             |                |               |                  | D/P/R     |           |             |               | M                |                  |                   |                |            | X               |                |                             | U               | U               |           |                 |            | 2 |  |
|                                                                                                                                                                                |                     |                   |                    |               | Authority Unavailable for Obligation Pursuant to Public Law - Temporary                                    | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1235              | +                  | -             | 4397                                                                                                       |                                       |              |             |                |               |                  | P         |           |             |               | M                |                  |                   |                |            | X               |                |                             | U               | U               |           | 2/7             |            | 1 |  |
|                                                                                                                                                                                |                     |                   |                    |               | Receipts and Appropriations Temporarily Precluded From Obligation                                          | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1235              | -                  | +             | 4397                                                                                                       |                                       |              |             |                |               |                  | P         |           |             |               | M                |                  |                   |                |            | X               |                |                             | U               | U               |           | 2/7             |            | 1 |  |
|                                                                                                                                                                                |                     |                   |                    |               | Receipts and Appropriations Temporarily Precluded From Obligation                                          | B                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               |                                                                                                            |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | 1236 Appropriations applied to repay debt (-)                                                              |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1236              | +                  | -             | 4146                                                                                                       |                                       |              |             |                |               |                  | P         |           |             |               | M                |                  |                   |                |            | X               |                |                             | U               | U               |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Actual Repayments of Debt, Current-Year Authority                                                          | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1236              | +                  | -             | 4146                                                                                                       |                                       |              |             |                |               |                  | B         |           |             |               | M                |                  |                   |                |            | X               |                |                             | U               | U               |           | 2/7             |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Actual Repayments of Debt, Current-Year Authority                                                          | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| 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                           |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               |                                                                                                            |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | 1238 Appropriations applied to liquidate contract authority (-)                                            |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1238              | +                  | -             | 4135                                                                                                       |                                       |              |             |                |               |                  | P         |           |             |               | M                |                  |                   |                |            | X               |                |                             | U               | U               |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Contract Authority Liquidated                                                                              | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1238              | +                  | -             | 4136                                                                                                       |                                       |              |             |                |               |                  |           |           |             |               | M                |                  |                   |                |            | X               |                |                             | U               | U               |           |                 |            | 1 |  |
|                                                                                                                                                                                |                     |                   |                    |               | Contract Authority To Be Liquidated by Trust Funds                                                         | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1238              | -                  | +             | 4136                                                                                                       |                                       |              |             |                |               |                  |           |           |             |               | M                |                  |                   |                |            | X               |                |                             | U               | U               |           |                 |            | 1 |  |
|                                                                                                                                                                                |                     |                   |                    |               | Contract Authority To Be Liquidated by Trust Funds                                                         | B                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               |                                                                                                            |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | 1239 Appropriations substituted for borrowing authority (-)                                                |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1239              | +                  | -             | 4140                                                                                                       |                                       |              |             |                |               |                  | P         |           |             |               | M                |                  |                   |                |            | X               |                |                             | U               | U               |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Substitution of Borrowing Authority                                                                        | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               |                                                                                                            |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | 1250 Anticipated appropriation (+ or -)                                                                    |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 1250              | +                  | -             | 4120                                                                                                       |                                       |              |             |                |               |                  |           |           |             |               | M                |                  |                   |                |            |                 |                |                             | U               |                 |           |                 |            | 2 |  |
|                                                                                                                                                                                |                     |                   |                    |               | Anticipated Indefinite Appropriations                                                                      | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               |                                                                                                            |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | 1251 Anticipated nonexpenditure transfers of appropriations (net) (+ or -)                                 |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 1251              | +                  | -             | 4160                                                                                                       |                                       |              |             |                |               |                  | P         |           |             |               | M                |                  |                   |                |            |                 |                |                             | U               |                 |           |                 |            | 2 |  |
|                                                                                                                                                                                |                     |                   |                    |               | Anticipated Transfers - Current-Year Authority                                                             | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 1251              | +                  | -             | 4165                                                                                                       |                                       |              |             |                |               |                  |           |           |             |               | M                |                  |                   |                |            |                 |                |                             | U               |                 |           |                 |            | 2 |  |
|                                                                                                                                                                                |                     |                   |                    |               | Allocations of Authority - Anticipated From Invested Balances                                              | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 1251              | +                  | -             | 4183                                                                                                       |                                       |              |             |                |               |                  | P/R       |           |             |               | M                |                  |                   |                |            |                 |                |                             | U               |                 |           |                 |            | 2 |  |
|                                                                                                                                                                                |                     |                   |                    |               | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose                       | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               |                                                                                                            |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | 1252 Anticipated redemption of debt (appropriations) (-)                                                   |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 1252              | +                  | -             | 4047                                                                                                       |                                       |              |             |                |               |                  | P         |           |             |               | M                |                  |                   |                |            |                 |                |                             | U               |                 |           |                 |            | 2 |  |
|                                                                                                                                                                                |                     |                   |                    |               | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority                         | E                                     |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1260              |                    |               | Appropriations (total)                                                                                     |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | This line is calculated. Equals sum of lines 1200 through 1252 (SF 133) and lines 1200 through 1239 (P&F). |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               |                                                                                                            |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Advance appropriations :                                                                                   |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | 1270 Advance appropriation                                                                                 |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |

USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2021 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                     |                   |                    |               |                                                                                                            | USSGL Account Attributes for FACTS II |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                | TAFS Attributes             |                 |                 |           |                 |            |   |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------|--------------------|---------------|------------------------------------------------------------------------------------------------------------|---------------------------------------|--------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------|-----------------|----------------|-----------------------------|-----------------|-----------------|-----------|-----------------|------------|---|--|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title                                                                                        | Begin/End                             | Debit/Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agg. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type | SF133 TAFS Status           | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |   |  |
| Y                                                                                                                                                                              | Y                   | 1270              | +                  | -             | 4111                                                                                                       |                                       |              |             |                |               |                  | D         |           |             | M             |                  |                  |                   |                |            |                 | X              |                             | U               | U               |           | 1/3/4           |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1270              | +                  | -             | 4115                                                                                                       |                                       |              |             |                |               |                  | D         |           |             | M             |                  |                  |                   |                |            |                 | X              |                             | U               | U               |           | 1/3/4           |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1270              | +                  | -             | 4117                                                                                                       |                                       |              |             |                |               |                  | D         |           |             | M             |                  |                  |                   |                |            |                 | X              |                             | U               | U               |           | 1/3/4           |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1270              | +                  | -             | 4119                                                                                                       |                                       |              |             |                |               |                  | D         |           |             | M             |                  |                  |                   |                |            |                 | X              |                             | U               | U               |           |                 |            |   |  |
|                                                                                                                                                                                |                     | 1271              |                    |               | Advance appropriation (special or trust fund)                                                              |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1271              | +                  | -             | 4113                                                                                                       |                                       |              |             |                |               |                  | D         |           |             | M             |                  |                  |                   |                |            |                 | X              |                             | U               | U               |           | 2/7             |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1271              | +                  | -             | 4114                                                                                                       |                                       |              |             |                |               |                  | D         |           |             | M             |                  |                  |                   |                |            |                 | X              |                             | U               | U               |           | 2/7             |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1271              | +                  | -             | 4384                                                                                                       |                                       |              |             |                |               |                  | D         |           |             | M             |                  |                  |                   |                |            |                 | X              |                             | U               | U               |           | 2/7             |            | 1 |  |
| Y                                                                                                                                                                              | Y                   | 1271              | -                  | +             | 4384                                                                                                       |                                       |              |             |                |               |                  | D         |           |             | M             |                  |                  |                   |                |            |                 | X              |                             | U               | U               |           | 2/7             |            | 1 |  |
|                                                                                                                                                                                |                     |                   |                    |               | Adjustments:                                                                                               |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     | 1272              |                    |               | Advance appropriations permanently reduced (-)                                                             |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1272              | +                  | -             | 4392                                                                                                       |                                       |              |             |                |               |                  | D         |           |             | M             |                  |                  |                   |                |            |                 | X              | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U               | U               |           |                 |            |   |  |
|                                                                                                                                                                                |                     | 1273              |                    |               | Advance appropriations temporarily reduced (-)                                                             |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1273              | +                  | -             | 4382                                                                                                       |                                       |              |             |                |               |                  | D         |           |             | M             |                  |                  |                   |                |            |                 | X              | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | 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                                                                                                       |                                       |              |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            |                 |                |                             | U               |                 |           |                 |            | 2 |  |
| Y                                                                                                                                                                              | Y                   | 1300              | +                  | -             | 4141                                                                                                       |                                       |              |             |                |               |                  |           |           |             | D             | P/T              |                  |                   |                |            |                 | X              |                             | U               | U               |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1300              | +                  | -             | 4143                                                                                                       |                                       |              |             |                |               |                  |           |           |             | D             | P/T              |                  |                   |                |            |                 | X              |                             | U               | U               |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Adjustments:                                                                                               |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     | 1320              |                    |               | Borrowing authority permanently reduced (-)                                                                |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1320              | +                  | -             | 4392                                                                                                       |                                       |              |             |                |               |                  | B         |           |             | D             |                  |                  |                   |                |            |                 | X              | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U               | U               |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 1330              |                    |               | Anticipated reductions to current fiscal year borrowing authority (-)                                      |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 1330              | +                  | -             | 4044                                                                                                       |                                       |              |             |                |               |                  |           |           |             | 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                                                                                                       |                                       |              |             |                |               |                  |           |           |             | M             | P/T              |                  |                   |                |            |                 |                |                             | U               |                 |           |                 |            | 2 |  |
| Y                                                                                                                                                                              | Y                   | 1400              | +                  | -             | 4126                                                                                                       |                                       |              |             |                |               |                  | B         |           |             | M             |                  |                  |                   |                |            |                 | X              |                             | U               | U               |           | 2/7             |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1400              | -                  | +             | 4126                                                                                                       |                                       |              |             |                |               |                  | B         |           |             | M             |                  |                  |                   |                |            |                 | X              |                             | U               | U               |           | 2/7             |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1400              | +                  | -             | 4128                                                                                                       |                                       |              |             |                |               |                  | B         |           |             | M             |                  |                  |                   |                |            |                 | X              |                             | U               | U               |           | 2/7             |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1400              | +                  | -             | 4141                                                                                                       |                                       |              |             |                |               |                  |           |           |             | M             |                  |                  |                   |                |            |                 | X              |                             | U               | U               |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1400              | +                  | -             | 4143                                                                                                       |                                       |              |             |                |               |                  |           |           |             | M             |                  |                  |                   |                |            |                 | X              |                             | U               | U               |           |                 |            |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Adjustments:                                                                                               |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
|                                                                                                                                                                                |                     | 1420              |                    |               | Borrowing authority permanently reduced (-)                                                                |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1420              | +                  | -             | 4392                                                                                                       |                                       |              |             |                |               |                  | B         |           |             | M             |                  |                  |                   |                |            |                 | X              | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U               | U               |           |                 |            |   |  |
|                                                                                                                                                                                |                     | 1421              |                    |               | Borrowing authority applied to repay debt (-)                                                              |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1421              | +                  | -             | 4129                                                                                                       |                                       |              |             |                |               |                  | B         |           |             | M             |                  |                  |                   |                |            |                 | X              |                             | U               | U               |           | 2/7             |            |   |  |
| Y                                                                                                                                                                              | Y                   | 1421              | +                  | -             | 4142                                                                                                       |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                             | U               | U               |           |                 | D/G        |   |  |
| Y                                                                                                                                                                              | Y                   | 1421              | +                  | -             | 4142                                                                                                       |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                             | U               | U               |           | 1/3/4/8         | N          |   |  |
| Y                                                                                                                                                                              | Y                   | 1421              | +                  | -             | 4146                                                                                                       |                                       |              |             |                |               |                  | B         |           |             | M             |                  |                  |                   |                |            |                 | X              |                             | U               | U               |           | 3               | N          |   |  |
|                                                                                                                                                                                |                     |                   |                    |               | Anticipated borrowing authority:                                                                           |                                       |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                             |                 |                 |           |                 |            |   |  |

## USSGL Crosswalks for Fiscal 2013 Reporting:

## SF 133: Report on Budget Execution and Budgetary Resources

## Schedule P: Program and Financing (P&amp;F), Prior Year Actual Column

| Applicability to SF133 P&F | SF 133/P&F Line No. | Debit Function Ind. | Credit Function Ind. | USSGL Account | USSGL Account Title                                                                                            | Begin/End                                                                          | Debit/Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agcy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type | SF133 TAFS Status           | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|----------------------------|---------------------|---------------------|----------------------|---------------|----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|--------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|-------------------|-------------------|----------------|------------|-----------------|----------------|-----------------------------|-----------------|-----------------|-----------|-----------------|------------|
|                            | 1430                |                     |                      |               | Anticipated reductions to current fiscal year borrowing authority (-)                                          |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
| Y                          | N                   | 1430                | +                    | -             | 4044                                                                                                           | Anticipated Reductions to Borrowing Authority                                      | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 |                | U                           |                 |                 |           |                 | 2          |
| Y                          | N                   | 1430                | +                    | -             | 4047                                                                                                           | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E            |             |                |               |                  | B         |           |             | M             |                  |                   |                   |                |            |                 |                | U                           |                 |                 | 3         | N               | 2          |
| Y                          | Y                   | 1440                |                      |               | Borrowing authority (total)                                                                                    |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | This line is calculated. Equals the sum of lines 1400 through 1430 (SF 133) and lines 1400 through 1420 (P&F). |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | Contract authority:                                                                                            |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | Discretionary:                                                                                                 |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | 1500 Contract authority                                                                                        |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
| Y                          | N                   | 1500                | +                    | -             | 4032                                                                                                           | Estimated Indefinite Contract Authority                                            | E            |             |                |               |                  |           |           |             | D             |                  |                   |                   |                |            |                 |                | U                           |                 |                 |           |                 | 2          |
| Y                          | Y                   | 1500                | +                    | -             | 4131                                                                                                           | Current-Year Contract Authority Realized                                           | E            |             |                |               |                  |           |           |             | D             |                  |                   |                   |                |            | X               |                | U                           | U               |                 |           |                 |            |
| Y                          | Y                   | 1500                | +                    | -             | 4133                                                                                                           | Decreases to Indefinite Contract Authority                                         | E            |             |                |               |                  |           |           |             | D             |                  |                   |                   |                |            | X               |                | U                           | U               |                 |           |                 |            |
|                            |                     |                     |                      |               | Nonexpenditure transfers:                                                                                      |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | 1510 Contract authority transferred to other accounts (-)                                                      |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
| Y                          | Y                   | 1510                | +                    | -             | 4137                                                                                                           | Transfers of Contract Authority - Allocation                                       | E            | C           |                |               |                  |           |           |             | D             |                  | ##                | ####              |                |            | X               |                | U                           | U               |                 |           |                 | 1          |
| Y                          | Y                   | 1510                | -                    | +             | 4137                                                                                                           | Transfers of Contract Authority - Allocation                                       | B            | C           |                |               |                  |           |           |             | D             |                  | ##                | ####              |                |            | X               |                | U                           | U               |                 |           |                 | 1          |
|                            |                     |                     |                      |               | 1511 Contract authority transferred from other accounts                                                        |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
| Y                          | Y                   | 1511                | +                    | -             | 4137                                                                                                           | Transfers of Contract Authority - Allocation                                       | E            | D           |                |               |                  |           |           |             | D             |                  | ##                | ####              |                |            | X               |                | U                           | U               |                 |           |                 | 1          |
| Y                          | Y                   | 1511                | -                    | +             | 4137                                                                                                           | Transfers of Contract Authority - Allocation                                       | B            | D           |                |               |                  |           |           |             | D             |                  | ##                | ####              |                |            | X               |                | U                           | U               |                 |           |                 | 1          |
|                            |                     |                     |                      |               | Adjustments:                                                                                                   |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | 1520 Contract authority and/or unobligated balance of contract authority permanently reduced (-)               |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
| Y                          | Y                   | 1520                | +                    | -             | 4392                                                                                                           | Permanent Reduction - New Budget Authority                                         | E            |             |                |               |                  | C         |           |             | D             |                  |                   |                   |                |            | X               |                | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U               | U               |           |                 |            |
| Y                          | Y                   | 1520                | +                    | -             | 4393                                                                                                           | Permanent Reduction - Prior-Year Balances                                          | E            |             |                |               |                  | C         |           |             | D             |                  |                   |                   |                |            | X               |                | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U               | U               |           |                 |            |
|                            |                     |                     |                      |               | 1522 Contract authority precluded from obligation (limitation on obligations) (-)                              |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
| Y                          | Y                   | 1522                | +                    | -             | 4395                                                                                                           | Authority Unavailable for Obligation Pursuant to Public Law - Temporary            | E            |             |                |               |                  | C         |           |             | D             |                  |                   |                   |                |            | X               |                | U                           | U               |                 |           |                 | 2          |
| Y                          | Y                   | 1522                | +                    | -             | 4397                                                                                                           | Receipts and Appropriations Temporarily Precluded From Obligation                  | E            |             |                |               |                  | C         |           |             | D             |                  |                   |                   |                |            | X               |                | U                           | U               |                 | 1/2/7     |                 | 1          |
| Y                          | Y                   | 1522                | -                    | +             | 4397                                                                                                           | Receipts and Appropriations Temporarily Precluded From Obligation                  | B            |             |                |               |                  | C         |           |             | D             |                  |                   |                   |                |            | X               |                | U                           | U               |                 | 1/2/7     |                 | 1          |
|                            |                     |                     |                      |               | 1530 Anticipated nonexpenditure transfers of contract authority (+ or -)                                       |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
| Y                          | N                   | 1530                | +                    | -             | 4160                                                                                                           | Anticipated Transfers - Current-Year Authority                                     | E            |             |                |               |                  | C         |           |             | D             |                  |                   |                   |                |            |                 |                | U                           |                 |                 |           |                 | 2          |
|                            |                     |                     |                      |               | 1531 Anticipated adjustments to current year contract authority (+ or -)                                       |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
| Y                          | N                   | 1531                | +                    | -             | 4034                                                                                                           | Anticipated Adjustments to Contract Authority                                      | E            |             |                |               |                  |           |           |             | D             |                  |                   |                   |                |            |                 |                | U                           |                 |                 |           |                 | 2          |
| Y                          | Y                   | 1540                |                      |               | Contract authority (total)                                                                                     |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | This line is calculated. Equals sum of lines 1500 through 1531 (SF 133) and lines 1500 through 1522 (P&F).     |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | Mandatory:                                                                                                     |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | 1600 Contract authority                                                                                        |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
| Y                          | N                   | 1600                | +                    | -             | 4032                                                                                                           | Estimated Indefinite Contract Authority                                            | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 |                | U                           |                 |                 |           |                 | 2          |
| Y                          | Y                   | 1600                | +                    | -             | 4131                                                                                                           | Current-Year Contract Authority Realized                                           | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                | U                           | U               |                 |           |                 |            |
| Y                          | Y                   | 1600                | +                    | -             | 4133                                                                                                           | Decreases to Indefinite Contract Authority                                         | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                | U                           | U               |                 |           |                 |            |
|                            |                     |                     |                      |               | Nonexpenditure transfers:                                                                                      |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | 1610 Contract authority transferred to other accounts (-)                                                      |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
| Y                          | Y                   | 1610                | +                    | -             | 4137                                                                                                           | Transfers of Contract Authority - Allocation                                       | E            | C           |                |               |                  |           |           |             | M             |                  | ##                | ####              |                |            | X               |                | U                           | U               |                 |           |                 | 1          |
| Y                          | Y                   | 1610                | -                    | +             | 4137                                                                                                           | Transfers of Contract Authority - Allocation                                       | B            | C           |                |               |                  |           |           |             | M             |                  | ##                | ####              |                |            | X               |                | U                           | 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                           | U               |                 |           |                 | 1          |
| Y                          | Y                   | 1611                | -                    | +             | 4137                                                                                                           | Transfers of Contract Authority - Allocation                                       | B            | D           |                |               |                  |           |           |             | M             |                  | ##                | ####              |                |            | X               |                | U                           | U               |                 |           |                 | 1          |
| Y                          | Y                   | 1611                | +                    | -             | 4153                                                                                                           | Transfers of Contract Authority - Nonallocation                                    | E            | D           |                |               |                  |           |           |             |               |                  | ##                | ####              |                | NEW        | X               |                | U                           | U               |                 | 7         |                 | 1          |
| Y                          | Y                   | 1611                | -                    | +             | 4153                                                                                                           | Transfers of Contract Authority - Nonallocation                                    | B            | D           |                |               |                  |           |           |             |               |                  | ##                | ####              |                | NEW        | X               |                | U                           | U               |                 | 7         |                 | 1          |
|                            |                     |                     |                      |               | Adjustments:                                                                                                   |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | 1620 Contract authority and/or unobligated balance of contract authority permanently reduced (-)               |                                                                                    |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                             |                 |                 |           |                 |            |
| Y                          | Y                   | 1620                | +                    | -             | 4392                                                                                                           | Permanent Reduction - New Budget Authority                                         | E            |             |                |               |                  | C         |           |             | M             |                  |                   |                   |                |            | X               |                | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U               | U               |           |                 |            |

USSGL Crosswalks for Fiscal 2013 Reporting:  
 SF 133: Report on Budget Execution and Budgetary Resources  
 Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2011 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                      |                   |                    |               | USSGL Account Attributes for FACTS II                                                                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | TAFS Attributes             |                   |                 |                 |           |                 |            |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------|--------------------|---------------|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|---------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|-------------------|-------------------|----------------|------------|-----------------|-----------------------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|--|--|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title                                                                                       | Begin/ End                                                                                              | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agcy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type              | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |  |  |
| Y                                                                                                                                                                              | Y                    | 1620              | +                  | -             | 4393                                                                                                      | Permanent Reduction - Prior-Year Balances                                                               | E             |             |                |               |                  | C         |           |             | M             |                  |                   |                   |                |            | X               | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U                 | U               |                 |           |                 |            |  |  |
|                                                                                                                                                                                |                      | 1622              |                    |               | Contract authority precluded from obligation (limitation on obligations) (-)                              |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                    | 1622              | +                  | -             | 4395                                                                                                      | Authority Unavailable for Obligation Pursuant to Public Law - Temporary                                 | E             |             |                |               |                  | C         |           |             | M             |                  |                   |                   |                |            | X               |                             | U                 | U               |                 |           |                 | 2          |  |  |
| Y                                                                                                                                                                              | Y                    | 1622              | +                  | -             | 4397                                                                                                      | Receipts and Appropriations Temporarily Precluded From Obligation                                       | E             |             |                |               |                  | C         |           |             | M             |                  |                   |                   |                |            | X               |                             | U                 | U               |                 | 1/2/7     |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                    | 1622              | -                  | +             | 4397                                                                                                      | Receipts and Appropriations Temporarily Precluded From Obligation                                       | B             |             |                |               |                  | C         |           |             | M             |                  |                   |                   |                |            | X               |                             | U                 | U               |                 | 1/2/7     |                 | 1          |  |  |
|                                                                                                                                                                                |                      | 1630              |                    |               | Anticipated nonexpenditure transfers of contract authority (net) (+ or -)                                 |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | N                    | 1630              | +                  | -             | 4160                                                                                                      | Anticipated Transfers - Current-Year Authority                                                          | E             |             |                |               |                  | C         |           |             | M             |                  |                   |                   |                |            |                 |                             | U                 |                 |                 |           |                 | 2          |  |  |
|                                                                                                                                                                                |                      | 1631              |                    |               | Anticipated adjustments to current year contract authority (+ or -)                                       |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                             |                   |                 |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | N                    | 1631              | +                  | -             | 4034                                                                                                      | Anticipated Adjustments to Contract Authority                                                           | E             |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 |                             | U                 |                 |                 |           |                 | 2          |  |  |
| 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                                                                                                      | Expenditure Transfers from Trust Funds - 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 of - 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                                                                                                      | Expenditure Transfers from Trust Funds - Receivable                                                     | E             |             |                |               |                  |           |           |             | D             |                  |                   |                   |                |            | X               |                             | U/E               | U               |                 |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                    | 1701              | -                  | +             | 4225                                                                                                      | Expenditure Transfers from Trust Funds - 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          |  |  |



USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2021 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                     |                   |                                                                                                          |               |                     | USSGL Account Attributes for FACTS II                                                             |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | TAFS Attributes |                             |                 |                 |           |                 |            |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------|----------------------------------------------------------------------------------------------------------|---------------|---------------------|---------------------------------------------------------------------------------------------------|--------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------|-----------------|-----------------|-----------------------------|-----------------|-----------------|-----------|-----------------|------------|--|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind.                                                                                       | USSGL Account | USSGL Account Title | Begin/End                                                                                         | Debit/Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type  | SF133 TAFS Status           | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |  |
| Y                                                                                                                                                                              | Y                   | 1701              | +                                                                                                        | -             | 4285                | Receivable From the Liquidating Fund                                                              | E            |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U/E                         | U               |                 |           |                 | 1          |  |
| Y                                                                                                                                                                              | Y                   | 1701              | -                                                                                                        | +             | 4285                | Receivable From the Liquidating Fund                                                              | B            |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U/E                         | U               |                 |           |                 | 1          |  |
| Y                                                                                                                                                                              | Y                   | 1701              | +                                                                                                        | -             | 4286                | Receivable From the Financing Fund                                                                | E            |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U/E                         | U               |                 |           |                 | 1          |  |
| Y                                                                                                                                                                              | Y                   | 1701              | -                                                                                                        | +             | 4286                | Receivable From the Financing Fund                                                                | B            |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U/E                         | U               |                 |           |                 | 1          |  |
| Y                                                                                                                                                                              | Y                   | 1701              | +                                                                                                        | -             | 4287                | Other Federal Receivables                                                                         | E            |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U/E                         | U               |                 |           |                 | 1          |  |
| Y                                                                                                                                                                              | Y                   | 1701              | -                                                                                                        | +             | 4287                | Other Federal Receivables                                                                         | B            |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U/E                         | U               |                 |           |                 | 1          |  |
|                                                                                                                                                                                |                     | 1702              | Offsetting collections (previously unavailable)                                                          |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1702              | +                                                                                                        | -             | 4121                | Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation         | E            |             |                |               |                  | S         |           |             | D             |                  |                  |                   |                |            | X               |                 | U                           | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1702              | +                                                                                                        | -             | 4123                | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction  | E            |             |                |               |                  | S         |           |             | D             |                  |                  |                   |                |            | X               |                 | U                           | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1702              | +                                                                                                        | -             | 4158                | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E            |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U                           | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1702              | +                                                                                                        | -             | 4384                | Temporary Reduction/Cancellation Returned by Appropriation                                        | E            |             |                |               |                  | S         |           |             | D             |                  |                  |                   |                |            | X               |                 | U                           | U               |                 |           |                 | 1          |  |
| Y                                                                                                                                                                              | Y                   | 1702              | -                                                                                                        | +             | 4384                | Temporary Reduction/Cancellation Returned by Appropriation                                        | B            |             |                |               |                  | S         |           |             | D             |                  |                  |                   |                |            | X               |                 | U                           | U               |                 |           |                 | 1          |  |
|                                                                                                                                                                                |                     |                   | Nonexpenditure transfers:                                                                                |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                     | 1710              | Spending authority from offsetting collections transferred to other accounts (-)                         |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1710              | +                                                                                                        | -             | 4170                | Transfers - Current-Year Authority                                                                | E            | C           |                |               |                  | S         |           |             | D             |                  | ##               | ####              |                |            | X               |                 | U                           | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1710              | +                                                                                                        | -             | 4175                | Allocation Transfers of Current-Year Authority for Noninvested Accounts                           | E            | C           |                |               |                  | S         |           |             | D             |                  | ##               | ####              |                |            | X               |                 | U                           | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1710              | +                                                                                                        | -             | 4193                | Balance Transfers - Unobligated Balances - Legislative Change of Purpose                          | E            | C           |                |               |                  | S         |           |             | D             |                  | ##               | ####              |                |            | X               |                 | U                           | U               |                 |           |                 |            |  |
|                                                                                                                                                                                |                     | 1711              | Spending authority from offsetting collections transferred from other accounts                           |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1711              | +                                                                                                        | -             | 4170                | Transfers - Current-Year Authority                                                                | E            | D           |                |               |                  | S         |           |             | D             |                  | ##               | ####              |                |            | X               |                 | U                           | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1711              | +                                                                                                        | -             | 4171                | Nonallocation Transfers of Invested Balances - Receivable                                         | E            | D           |                |               |                  |           |           |             | D             |                  | ##               | ####              |                |            | X               |                 | U/E                         | U               |                 | 1         |                 | 1          |  |
| Y                                                                                                                                                                              | Y                   | 1711              | -                                                                                                        | +             | 4171                | Nonallocation Transfers of Invested Balances - Receivable                                         | B            | D           |                |               |                  |           |           |             | D             |                  | ##               | ####              |                |            | X               |                 | U/E                         | U               |                 | 1         |                 | 1          |  |
| Y                                                                                                                                                                              | Y                   | 1711              | +                                                                                                        | -             | 4173                | Nonallocation Transfers of Invested Balances - Transferred                                        | E            | D           |                |               |                  |           |           |             | D             |                  | ##               | ####              |                |            | X               |                 | U/E                         | U               |                 | 1         |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1711              | +                                                                                                        | -             | 4175                | Allocation Transfers of Current-Year Authority for Noninvested Accounts                           | E            | D           |                |               |                  | S         |           |             | D             |                  | ##               | ####              |                |            | X               |                 | U                           | U               |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1711              | +                                                                                                        | -             | 4193                | Balance Transfers - Unobligated Balances - Legislative Change of Purpose                          | E            | D           |                |               |                  | S         |           |             | D             |                  | ##               | ####              |                |            | X               |                 | U                           | U               |                 |           |                 |            |  |
|                                                                                                                                                                                |                     |                   | Adjustments:                                                                                             |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                     | 1720              | Capital transfer of spending authority from offsetting collections to general fund (-)                   |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1720              | +                                                                                                        | -             | 4151                | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority              | E            |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U                           | U               |                 |           |                 |            |  |
|                                                                                                                                                                                |                     | 1722              | Spending authority from offsetting collections permanently reduced (-)                                   |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1722              | +                                                                                                        | -             | 4392                | Permanent Reduction - New Budget Authority                                                        | E            |             |                |               |                  | S         |           |             | D             |                  |                  |                   |                |            | X               |                 | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U               | U               |           |                 |            |  |
|                                                                                                                                                                                |                     | 1723              | Spending authority from offsetting collections temporarily reduced (-)                                   |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1723              | +                                                                                                        | -             | 4382                | Temporary Reduction - New Budget Authority                                                        | E            |             |                |               |                  | S         |           |             | D             |                  |                  |                   |                |            | X               |                 | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U               | U               |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1723              | +                                                                                                        | -             | 4383                | Temporary Reduction - Prior-Year Balances                                                         | E            |             |                |               |                  | S         |           |             | D             |                  |                  |                   |                |            | X               |                 | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U               | U               |           |                 |            |  |
|                                                                                                                                                                                |                     | 1725              | Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-) |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1725              | +                                                                                                        | -             | 4395                | Authority Unavailable for Obligation Pursuant to Public Law - Temporary                           | E            |             |                |               |                  | S         |           |             | D             |                  |                  |                   |                |            | X               |                 | U                           | U               |                 |           |                 | 2          |  |
| Y                                                                                                                                                                              | Y                   | 1725              | +                                                                                                        | -             | 4398                | Offsetting Collections Temporarily Precluded From Obligation                                      | E            |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U                           | U               |                 |           |                 | 1          |  |
| Y                                                                                                                                                                              | Y                   | 1725              | -                                                                                                        | +             | 4398                | Offsetting Collections Temporarily Precluded From Obligation                                      | B            |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | X               |                 | U                           | U               |                 |           |                 | 1          |  |
|                                                                                                                                                                                |                     | 1726              | Spending authority from offsetting collections applied to repay debt (-)                                 |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1726              | +                                                                                                        | -             | 4146                | Actual Repayments of Debt, Current-Year Authority                                                 | E            |             |                |               |                  | S         |           |             | D             |                  |                  |                   |                |            | X               |                 | U                           | U               |                 |           |                 |            |  |
|                                                                                                                                                                                |                     | 1727              | Spending authority from offsetting collections applied to liquidate contract authority (-)               |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   | 1727              | +                                                                                                        | -             | 4135                | Contract Authority Liquidated                                                                     | E            |             |                |               |                  | S         |           |             | D             |                  |                  |                   |                |            | X               |                 | U                           | U               |                 |           |                 |            |  |

USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2011 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                                                                                                            |                   |                    |               | USSGL Account Attributes for FACTS II                                                                     |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | TAFS Attributes |                   |                 |                 |           |                 |            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------|--------------------|---------------|-----------------------------------------------------------------------------------------------------------|------------|---------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|-------------------|-------------------|----------------|------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/ P&F Line No.                                                                                       | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title                                                                                       | Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agcy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type  | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|                                                                                                                                                                                | 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 Expenditure Transfers from Trust Funds                                                        | E          | D             |             |                |               |                  |           |           |             | D             |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
|                                                                                                                                                                                | 1741                                                                                                       |                   |                    |               | Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)     |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | N 1741                                                                                                     | +                 | -                  | 4160          | Anticipated Transfers - Current-Year Authority                                                            | E          |               |             |                |               |                  | S         |           |             | D             |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                                                                                                                                                                              | N 1741                                                                                                     | +                 | -                  | 4183          | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose                      | E          |               |             |                |               |                  | S         |           |             | D             |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
|                                                                                                                                                                                | 1742                                                                                                       |                   |                    |               | Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-) |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | N 1742                                                                                                     | +                 | -                  | 4047          | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority                        | E          |               |             |                |               |                  | S         |           |             | D             |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                                                                                                                                                                              | Y 1750                                                                                                     |                   |                    |               | Spending authority from offsetting collections (total)                                                    |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                | This line is calculated. Equals sum of lines 1700 through 1742 (SF 133) and lines 1700 through 1728 (P&F). |                   |                    |               |                                                                                                           |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                                                                                                                                                                                |                                                                                                            |                   |                    |               |                                                                                                           |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
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USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2013 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                     |                           |                                                                                                          |               |                     | USSGL Account Attributes for FACTS II                                                             |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | TAFS Attributes |                             |                 |                 |           |                 |            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------------|----------------------------------------------------------------------------------------------------------|---------------|---------------------|---------------------------------------------------------------------------------------------------|--------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|-------------------|-------------------|----------------|------------|-----------------|-----------------|-----------------------------|-----------------|-----------------|-----------|-----------------|------------|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/P&F Line No. | Debit Funct. Ind.         | Credit Funct. Ind.                                                                                       | USSGL Account | USSGL Account Title | Begin/End                                                                                         | Debit/Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agcy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type  | SF133 TAFS Status           | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
| Y                                                                                                                                                                              | Y                   | 1801                      | -                                                                                                        | +             | 4251                |                                                                                                   |              |             |                |               |                  |           |           |             | M             |                  |                   |                   | F/E            |            | X               |                 | U/E                         | U               |                 |           |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1801                      | +                                                                                                        | -             | 4283                | Reimbursements and Other Income Earned - Receivable                                               | B            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 |                 | U/E                         | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1801                      | -                                                                                                        | +             | 4283                | Interest Receivable From Treasury                                                                 | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 | U/E                         | U               |                 |           |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1801                      | -                                                                                                        | +             | 4283                | Interest Receivable From Treasury                                                                 | B            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 | U/E                         | U               |                 |           |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1801                      | +                                                                                                        | -             | 4285                | Receivable From the Liquidating Fund                                                              | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 | U/E                         | U               |                 |           |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1801                      | -                                                                                                        | +             | 4285                | Receivable From the Liquidating Fund                                                              | B            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 | U/E                         | U               |                 |           |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1801                      | +                                                                                                        | -             | 4286                | Receivable From the Financing Fund                                                                | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 | U/E                         | U               |                 |           |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1801                      | -                                                                                                        | +             | 4286                | Receivable From the Financing Fund                                                                | B            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 | U/E                         | U               |                 |           |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1801                      | +                                                                                                        | -             | 4287                | Other Federal Receivables                                                                         | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 | U/E                         | U               |                 |           |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1801                      | -                                                                                                        | +             | 4287                | Other Federal Receivables                                                                         | B            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 | U/E                         | U               |                 |           |                 | 1          |
|                                                                                                                                                                                |                     | 1802                      | Offsetting collections (previously unavailable)                                                          |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1802                      | +                                                                                                        | -             | 4121                | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation         | E            |             |                |               |                  | S         |           |             | M             |                  |                   |                   |                |            | X               |                 | U                           | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1802                      | +                                                                                                        | -             | 4123                | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction  | E            |             |                |               |                  | S         |           |             | M             |                  |                   |                   |                |            | X               |                 | U                           | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1802                      | +                                                                                                        | -             | 4158                | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 | U                           | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1802                      | +                                                                                                        | -             | 4384                | Temporary Reduction/Cancellation Returned by Appropriation                                        | E            |             |                |               |                  | S         |           |             | M             |                  |                   |                   |                |            | X               |                 | U                           | U               |                 |           |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1802                      | -                                                                                                        | +             | 4384                | Temporary Reduction/Cancellation Returned by Appropriation                                        | B            |             |                |               |                  | S         |           |             | M             |                  |                   |                   |                |            | X               |                 | U                           | U               |                 |           |                 | 1          |
|                                                                                                                                                                                |                     | Nonexpenditure transfers: |                                                                                                          |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     | 1810                      | Spending authority from offsetting collections transferred to other accounts (-)                         |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1810                      | +                                                                                                        | -             | 4170                | Transfers - Current-Year Authority                                                                | E            | C           |                |               |                  | S         |           |             | M             |                  | ##                | ####              |                |            | X               |                 | U                           | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1810                      | +                                                                                                        | -             | 4172                | Nonallocation Transfers of Invested Balances - Payable                                            | E            | C           |                |               |                  |           |           |             | M             |                  | ##                | ####              |                |            | X               |                 | U/E                         | U               |                 | 3         |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1810                      | -                                                                                                        | +             | 4172                | Nonallocation Transfers of Invested Balances - Payable                                            | B            | C           |                |               |                  |           |           |             | M             |                  | ##                | ####              |                |            | X               |                 | U/E                         | U               |                 | 3         |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1810                      | +                                                                                                        | -             | 4173                | Nonallocation Transfers of Invested Balances - Transferred                                        | E            | C           |                |               |                  |           |           |             | M             |                  | ##                | ####              |                |            | X               |                 | U/E                         | U               |                 | 3         |                 |            |
| Y                                                                                                                                                                              | Y                   | 1810                      | +                                                                                                        | -             | 4175                | Allocation Transfers of Current-Year Authority for Noninvested Accounts                           | E            | C           |                |               |                  | S         |           |             | M             |                  | ##                | ####              |                |            | X               |                 | U                           | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1810                      | +                                                                                                        | -             | 4193                | Balance Transfers - Unobligated Balances - Legislative Change of Purpose                          | E            | C           |                |               |                  | S         |           |             | M             |                  | ##                | ####              |                |            | X               |                 | U                           | U               |                 |           |                 |            |
|                                                                                                                                                                                |                     | 1811                      | Spending authority from offsetting collections transferred from other accounts                           |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1811                      | +                                                                                                        | -             | 4170                | Transfers - Current-Year Authority                                                                | E            | D           |                |               |                  | S         |           |             | M             |                  | ##                | ####              |                |            | X               |                 | U                           | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1811                      | +                                                                                                        | -             | 4175                | Allocation Transfers of Current-Year Authority for Noninvested Accounts                           | E            | D           |                |               |                  | S         |           |             | M             |                  | ##                | ####              |                |            | X               |                 | U                           | U               |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1811                      | +                                                                                                        | -             | 4193                | Balance Transfers - Unobligated Balances - Legislative Change of Purpose                          | E            | D           |                |               |                  | S         |           |             | M             |                  | ##                | ####              |                |            | X               |                 | U                           | U               |                 |           |                 |            |
|                                                                                                                                                                                |                     | Adjustments:              |                                                                                                          |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |
|                                                                                                                                                                                |                     | 1820                      | Capital transfer of spending authority from offsetting collections to general fund (-)                   |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1820                      | +                                                                                                        | -             | 4151                | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority              | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 | U                           | U               |                 |           |                 |            |
|                                                                                                                                                                                |                     | 1823                      | Spending authority from offsetting collections temporarily reduced (-)                                   |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1823                      | +                                                                                                        | -             | 4382                | Temporary Reduction - New Budget Authority                                                        | E            |             |                |               |                  | S         |           |             | M             |                  |                   |                   |                |            | X               |                 | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U               | U               |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1823                      | +                                                                                                        | -             | 4383                | Temporary Reduction - Prior-Year Balances                                                         | E            |             |                |               |                  | S         |           |             | M             |                  |                   |                   |                |            | X               |                 | AB1/AB2/AB3/AB4/AB5/SQ1/OTR | U               | U               |           |                 |            |
|                                                                                                                                                                                |                     | 1824                      | Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-) |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1824                      | +                                                                                                        | -             | 4395                | Authority Unavailable for Obligation Pursuant to Public Law - Temporary                           | E            |             |                |               |                  | S         |           |             | M             |                  |                   |                   |                |            | X               |                 | U                           | U               |                 |           |                 | 2          |
| Y                                                                                                                                                                              | Y                   | 1824                      | +                                                                                                        | -             | 4398                | Offsetting Collections Temporarily Precluded From Obligation                                      | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 | U                           | U               |                 |           |                 | 1          |
| Y                                                                                                                                                                              | Y                   | 1824                      | -                                                                                                        | +             | 4398                | Offsetting Collections Temporarily Precluded From Obligation                                      | B            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 | U                           | U               |                 |           |                 | 1          |
|                                                                                                                                                                                |                     | 1825                      | Spending authority from offsetting collections applied to repay debt (-)                                 |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1825                      | +                                                                                                        | -             | 4146                | Actual Repayments of Debt, Current-Year Authority                                                 | E            |             |                |               |                  | S         |           |             | M             |                  |                   |                   |                |            | X               |                 | U                           | U               |                 |           |                 |            |
|                                                                                                                                                                                |                     | 1826                      | Spending authority from offsetting collections applied to liquidate contract authority (-)               |               |                     |                                                                                                   |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                             |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | Y                   | 1826                      | +                                                                                                        | -             | 4132                | Substitution of Contract Authority                                                                | E            |             |                |               |                  | S         |           |             |               |                  |                   |                   |                |            | X               |                 | U                           | U               |                 |           |                 |            |

USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Account Attributes for FACTS II |                      |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |               |                     | TAFS Attributes                                                                      |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
|---------------------------------------|----------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------------|--------------------------------------------------------------------------------------|---------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------|-----------------|----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|
| Applicability to SF133 P&F            | SF 133/ P&F Line No. | Debit Funct. Ind.             | Credit Funct. Ind.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | USSGL Account | USSGL Account Title | Begin/ End                                                                           | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
| 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 Expenditure Transfers from Trust Funds                                   | E             | D           |                |               |                  |           |           |             | M             |                  |                  |                   |                |            |                 |                | U                 |                 |                 |           |                 | 2          |
|                                       |                      | 1841                          | Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)                                                                                                                                                                                                                                                                                                                                                                                                                                      |               |                     |                                                                                      |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
| Y                                     | N                    | 1841                          | +                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | -             | 4160                | Anticipated Transfers - Current-Year Authority                                       | E             |             |                |               |                  | S         |           |             | M             |                  |                  |                   |                |            |                 |                | U                 |                 |                 |           |                 | 2          |
| Y                                     | N                    | 1841                          | +                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | -             | 4183                | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E             |             |                |               |                  | S         |           |             | M             |                  |                  |                   |                |            |                 |                | U                 |                 |                 |           |                 | 2          |
|                                       |                      | 1842                          | Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)                                                                                                                                                                                                                                                                                                                                                                                                                                  |               |                     |                                                                                      |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
| Y                                     | N                    | 1842                          | +                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | -             | 4047                | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority   | E             |             |                |               |                  | S         |           |             | M             |                  |                  |                   |                |            |                 |                | U                 |                 |                 |           |                 | 2          |
| Y                                     | Y                    | 1850                          | Spending authority from offsetting collections (total)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |               |                     |                                                                                      |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
|                                       |                      |                               | This line is calculated. Equals sum of lines 1800 through 1842 (SF 133) and lines 1800 through 1827 (P&F).                                                                                                                                                                                                                                                                                                                                                                                                                                 |               |                     |                                                                                      |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
| Y                                     | Y                    | 1900                          | Budget authority total (discretionary and mandatory)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |               |                     |                                                                                      |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
|                                       |                      |                               | This line is calculated. Equals the sum of combined total of mandatory and discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, and 1800 through 1842 (SF 133). Lines 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1420, 1500 through 1522, 1600 through 1622, 1700 through 1728, and 1800 through 1827 (P&F)]. |               |                     |                                                                                      |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
| Y                                     | Y                    | 1901                          | Adjustment for budgetary resources applied to liquidate deficiencies (-)                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |               |                     |                                                                                      |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
|                                       |                      |                               | This line is not required to be supported by the USSGL at this time, but will be                                                                                                                                                                                                                                                                                                                                                                                                                                                           |               |                     |                                                                                      |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
| 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               |                 |           |                 |            |

USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2021 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |   |                      |                   |                    | USSGL Account Attributes for FACTS II |                                                                                      |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | TAFS Attributes |                   |                 |                 |           |                 |            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------------------|-------------------|--------------------|---------------------------------------|--------------------------------------------------------------------------------------|------------|---------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|-------------------|-------------------|----------------|------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|
| Applicability to SF133 P&F                                                                                                                                                     |   | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account                         | USSGL Account Title                                                                  | Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agcy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type  | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
| N                                                                                                                                                                              | Y | 1941                 | -                 | +                  | 4720                                  | Commitments - Programs Exempt From Apportionment                                     | E          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   | U               | N               |           |                 |            |
| SPECIAL AND NON-REVOLVING TRUST FUNDS ONLY:                                                                                                                                    |   |                      |                   |                    |                                       |                                                                                      |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| 1950 Other balances withdrawn (special and trust funds)                                                                                                                        |   |                      |                   |                    |                                       |                                                                                      |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| N                                                                                                                                                                              | Y | 1950                 | -                 | +                  | 4355                                  | Cancellation of Appropriation From Unavailable Receipts                              | E          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 |                   | U               |                 | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1950                 | -                 | +                  | 4356                                  | Cancellation of Appropriation From Invested Balances                                 | E          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 |                   | U               |                 | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1950                 | -                 | +                  | 4357                                  | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 |                   | U               |                 | 2/7       |                 |            |
| 1951 Unobligated balance expiring (special and trust funds)                                                                                                                    |   |                      |                   |                    |                                       |                                                                                      |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| N                                                                                                                                                                              | Y | 1951                 | -                 | +                  | 4420                                  | Unapportioned Authority - Pending Rescission                                         | E          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   | U               | Y               | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1951                 | -                 | +                  | 4430                                  | Unapportioned Authority - OMB Deferral                                               | E          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   | U               | Y               | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1951                 | -                 | +                  | 4450                                  | Unapportioned Authority                                                              | E          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   | U               | Y               | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1951                 | -                 | +                  | 4510                                  | Apportionments                                                                       | E          |               |             |                |               |                  |           |           | A/S         |               |                  |                   |                   |                |            |                 |                 |                   | U               | Y               | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1951                 | -                 | +                  | 4610                                  | Allotments - Realized Resources                                                      | E          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   | U               | Y               | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1951                 | -                 | +                  | 4620                                  | Unobligated Funds Exempt From Apportionment                                          | E          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   | U               | Y               | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1951                 | -                 | +                  | 4630                                  | Funds Not Available for Commitment/Obligation                                        | E          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   | U               | Y               | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1951                 | -                 | +                  | 4700                                  | Commitments - Programs Subject to Apportionment                                      | E          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   | U               | Y               | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1951                 | -                 | +                  | 4720                                  | Commitments - Programs Exempt From Apportionment                                     | E          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   | U               | Y               | 2/7       |                 |            |
| 1952 Expired unobligated balance carried forward, start of year (special and trust funds)                                                                                      |   |                      |                   |                    |                                       |                                                                                      |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| N                                                                                                                                                                              | Y | 1952                 | +                 | -                  | 4126                                  | Amounts Appropriated From Specific Invested TAFS - Receivable                        | B          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 |                   | E               |                 | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1952                 | +                 | -                  | 4127                                  | Amounts Appropriated From Specific Invested TAFS - Payable                           | B          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 |                   | E               |                 | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1952                 | +                 | -                  | 4171                                  | Nonallocation Transfers of Invested Balances - Receivable                            | B          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 |                   | E               |                 | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1952                 | +                 | -                  | 4201                                  | Total Actual Resources - Collected                                                   | B          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   | E               |                 | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1952                 | +                 | -                  | 4221                                  | Unfilled Customer Orders Without Advance                                             | B          |               |             |                |               |                  |           |           |             |               |                  |                   |                   | F/E            |            | X               |                 |                   | E               |                 | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1952                 | +                 | -                  | 4222                                  | Unfilled Customer Orders With Advance                                                | B          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 |                   | E               |                 | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1952                 | +                 | -                  | 4225                                  | Expenditure Transfers from Trust Funds - Receivable                                  | B          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 |                   | E               |                 | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1952                 | +                 | -                  | 4251                                  | Reimbursements and Other Income Earned - Receivable                                  | B          |               |             |                |               |                  |           |           |             |               |                  |                   |                   | F/E            |            | X               |                 |                   | E               |                 | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1952                 | +                 | -                  | 4287                                  | Other Federal Receivables                                                            | B          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 |                   | E               |                 | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1952                 | +                 | -                  | 4801                                  | Undelivered Orders - Obligations, Unpaid                                             | B          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 |                   | E               |                 | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1952                 | +                 | -                  | 4802                                  | Undelivered Orders - Obligations, Prepaid/Advanced                                   | B          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 |                   | E               |                 | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1952                 | +                 | -                  | 4901                                  | Delivered Orders - Obligations, Unpaid                                               | B          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 |                   | E               |                 | 2/7       |                 |            |
| 1953 Expired unobligated balance carried forward, end of year (special and trust funds)                                                                                        |   |                      |                   |                    |                                       |                                                                                      |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| N                                                                                                                                                                              | Y | 1953                 | -                 | +                  | 4650                                  | Allotments - Expired Authority                                                       | E          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   | E               |                 | 2/7       |                 |            |
| 1954 Unobligated balance canceling (special and trust funds)                                                                                                                   |   |                      |                   |                    |                                       |                                                                                      |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| N                                                                                                                                                                              | Y | 1954                 | -                 | +                  | 4355                                  | Cancellation of Appropriation From Unavailable Receipts                              | E          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 |                   | E               |                 | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1954                 | -                 | +                  | 4356                                  | Cancellation of Appropriation From Invested Balances                                 | E          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 |                   | E               |                 | 2/7       |                 |            |
| N                                                                                                                                                                              | Y | 1954                 | -                 | +                  | 4357                                  | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E          |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 |                   | E               |                 | 2/7       |                 |            |
| STATUS OF BUDGETARY RESOURCES                                                                                                                                                  |   |                      |                   |                    |                                       |                                                                                      |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Obligations incurred:                                                                                                                                                          |   |                      |                   |                    |                                       |                                                                                      |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Direct:                                                                                                                                                                        |   |                      |                   |                    |                                       |                                                                                      |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| 2001 Category A (by quarter)                                                                                                                                                   |   |                      |                   |                    |                                       |                                                                                      |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                                                                                                                                                                              | N | 2001                 | -                 | +                  | 4801                                  | Undelivered Orders - Obligations, Unpaid                                             | E          |               |             | D              | A             | ###              |           |           |             |               |                  |                   |                   |                |            | X               |                 |                   | U/E             |                 |           |                 | 1          |
| Y                                                                                                                                                                              | N | 2001                 | +                 | -                  | 4801                                  | Undelivered Orders - Obligations, Unpaid                                             | B          |               |             | D              | A             | ###              |           |           |             |               |                  |                   |                   |                |            | X               |                 |                   | U/E             |                 |           |                 | 1          |
| Y                                                                                                                                                                              | N | 2001                 | -                 | +                  | 4802                                  | Undelivered Orders - Obligations, Prepaid/Advanced                                   | E          |               |             | D              | A             | ###              |           |           |             |               |                  |                   |                   |                |            | X               |                 |                   | U/E             |                 |           |                 | 1          |

USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2013 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                      |                                                                 |                            |               |                     | USSGL Account Attributes for FACTS II                                               |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | TAFS Attributes |                 |           |                 |            |     |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------------------------------|----------------------------|---------------|---------------------|-------------------------------------------------------------------------------------|---------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|-------------------|-------------------|----------------|------------|-----------------|----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|-----|--|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/ P&F Line No. | Debit Funct. Ind.                                               | Credit Funct. Ind.         | USSGL Account | USSGL Account Title | Begin/ End                                                                          | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agcy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |     |  |
| Y                                                                                                                                                                              | N                    | 2001                                                            | +                          | -             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B             |             | D              | A             | ###              |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |  |
| Y                                                                                                                                                                              | N                    | 2001                                                            | -                          | +             | 4881                | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | E             |             | D              | A             | ###              |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |  |
| Y                                                                                                                                                                              | N                    | 2001                                                            | -                          | +             | 4882                | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E             |             | D              | A             | ###              |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |  |
| Y                                                                                                                                                                              | N                    | 2001                                                            | -                          | +             | 4901                | Delivered Orders - Obligations, Unpaid                                              | E             |             | D              | A             | ###              |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |  |
| Y                                                                                                                                                                              | N                    | 2001                                                            | +                          | -             | 4901                | Delivered Orders - Obligations, Unpaid                                              | B             |             | D              | A             | ###              |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |  |
| Y                                                                                                                                                                              | N                    | 2001                                                            | -                          | +             | 4902                | Delivered Orders - Obligations, Paid                                                | E             |             | D              | A             | ###              |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |  |
| Y                                                                                                                                                                              | N                    | 2001                                                            | -                          | +             | 4908                | Authority Outlayed Not Yet Disbursed                                                | E             |             | D              | A             | ###              |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U               |                 |           |                 |            | 1   |  |
| Y                                                                                                                                                                              | N                    | 2001                                                            | +                          | -             | 4908                | Authority Outlayed Not Yet Disbursed                                                | B             |             | D              | A             | ###              |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U               |                 |           |                 |            | 1   |  |
| Y                                                                                                                                                                              | N                    | 2001                                                            | -                          | +             | 4981                | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E             |             | D              | A             | ###              |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |  |
| Y                                                                                                                                                                              | N                    | 2001                                                            | -                          | +             | 4982                | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E             |             | D              | A             | ###              |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |  |
|                                                                                                                                                                                |                      |                                                                 |                            |               |                     |                                                                                     |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |     |  |
|                                                                                                                                                                                |                      | 2002                                                            | Category B (by project)    |               |                     |                                                                                     |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |     |  |
| Y                                                                                                                                                                              | N                    | 2002                                                            | -                          | +             | 4801                | Undelivered Orders - Obligations, Unpaid                                            | E             |             | D              | B             | ###              | ###       |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1,4 |  |
| Y                                                                                                                                                                              | N                    | 2002                                                            | +                          | -             | 4801                | Undelivered Orders - Obligations, Unpaid                                            | B             |             | D              | B             | ###              | ###       |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1,4 |  |
| Y                                                                                                                                                                              | N                    | 2002                                                            | -                          | +             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E             |             | D              | B             | ###              | ###       |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1,4 |  |
| Y                                                                                                                                                                              | N                    | 2002                                                            | +                          | -             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B             |             | D              | B             | ###              | ###       |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1,4 |  |
| Y                                                                                                                                                                              | N                    | 2002                                                            | -                          | +             | 4881                | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | E             |             | D              | B             | ###              | ###       |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 4   |  |
| Y                                                                                                                                                                              | N                    | 2002                                                            | -                          | +             | 4882                | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E             |             | D              | B             | ###              | ###       |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 4   |  |
| Y                                                                                                                                                                              | N                    | 2002                                                            | -                          | +             | 4901                | Delivered Orders - Obligations, Unpaid                                              | E             |             | D              | B             | ###              | ###       |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1,4 |  |
| Y                                                                                                                                                                              | N                    | 2002                                                            | +                          | -             | 4901                | Delivered Orders - Obligations, Unpaid                                              | B             |             | D              | B             | ###              | ###       |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1,4 |  |
| Y                                                                                                                                                                              | N                    | 2002                                                            | -                          | +             | 4902                | Delivered Orders - Obligations, Paid                                                | E             |             | D              | B             | ###              | ###       |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 4   |  |
| Y                                                                                                                                                                              | N                    | 2002                                                            | -                          | +             | 4981                | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E             |             | D              | B             | ###              | ###       |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 4   |  |
| Y                                                                                                                                                                              | N                    | 2002                                                            | -                          | +             | 4982                | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E             |             | D              | B             | ###              | ###       |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 4   |  |
|                                                                                                                                                                                |                      |                                                                 |                            |               |                     |                                                                                     |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |     |  |
|                                                                                                                                                                                |                      | 2003                                                            | Exempt from apportionment  |               |                     |                                                                                     |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |     |  |
| Y                                                                                                                                                                              | N                    | 2003                                                            | -                          | +             | 4801                | Undelivered Orders - Obligations, Unpaid                                            | E             |             | D              | E             |                  |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |  |
| Y                                                                                                                                                                              | N                    | 2003                                                            | +                          | -             | 4801                | Undelivered Orders - Obligations, Unpaid                                            | B             |             | D              | E             |                  |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |  |
| Y                                                                                                                                                                              | N                    | 2003                                                            | -                          | +             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E             |             | D              | E             |                  |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |  |
| Y                                                                                                                                                                              | N                    | 2003                                                            | +                          | -             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B             |             | D              | E             |                  |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |  |
| Y                                                                                                                                                                              | N                    | 2003                                                            | -                          | +             | 4881                | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | E             |             | D              | E             |                  |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |  |
| Y                                                                                                                                                                              | N                    | 2003                                                            | -                          | +             | 4882                | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E             |             | D              | E             |                  |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |  |
| Y                                                                                                                                                                              | N                    | 2003                                                            | -                          | +             | 4901                | Delivered Orders - Obligations, Unpaid                                              | E             |             | D              | E             |                  |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |  |
| Y                                                                                                                                                                              | N                    | 2003                                                            | +                          | -             | 4901                | Delivered Orders - Obligations, Unpaid                                              | B             |             | D              | E             |                  |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |  |
| Y                                                                                                                                                                              | N                    | 2003                                                            | -                          | +             | 4902                | Delivered Orders - Obligations, Paid                                                | E             |             | D              | E             |                  |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |  |
| Y                                                                                                                                                                              | N                    | 2003                                                            | -                          | +             | 4908                | Authority Outlayed Not Yet Disbursed                                                | E             |             | D              | E             |                  |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U               |                 |           |                 |            | 1   |  |
| Y                                                                                                                                                                              | N                    | 2003                                                            | +                          | -             | 4908                | Authority Outlayed Not Yet Disbursed                                                | B             |             | D              | E             |                  |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U               |                 |           |                 |            | 1   |  |
| Y                                                                                                                                                                              | N                    | 2003                                                            | -                          | +             | 4981                | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E             |             | D              | E             |                  |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |  |
| Y                                                                                                                                                                              | N                    | 2003                                                            | -                          | +             | 4982                | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E             |             | D              | E             |                  |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |  |
| Y                                                                                                                                                                              | N                    | 2004                                                            | Direct obligations (total) |               |                     |                                                                                     |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |     |  |
|                                                                                                                                                                                |                      | This line is calculated. Equals sum of lines 2001 through 2003. |                            |               |                     |                                                                                     |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |     |  |
|                                                                                                                                                                                |                      | Reimbursable:                                                   |                            |               |                     |                                                                                     |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |     |  |
|                                                                                                                                                                                |                      | 2101, Category A (by quarter)                                   |                            |               |                     |                                                                                     |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |     |  |
| Y                                                                                                                                                                              | N                    | 2101                                                            | -                          | +             | 4801                | Undelivered Orders - Obligations, Unpaid                                            | E             |             | R              | A             | ###              |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |  |
| Y                                                                                                                                                                              | N                    | 2101                                                            | +                          | -             | 4801                | Undelivered Orders - Obligations, Unpaid                                            | B             |             | R              | A             | ###              |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |  |
| Y                                                                                                                                                                              | N                    | 2101                                                            | -                          | +             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E             |             | R              | A             | ###              |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |  |

USSGL Crosswalks for Fiscal 2013 Reporting:  
 SF 133: Report on Budget Execution and Budgetary Resources  
 Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2013 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                      |                   |                    |               |                     | USSGL Account Attributes for FACTS II                                               |               |             |                |               |                  |           |           |             |               |                  |                   |                     |                |            |                 |                | TAFS Attributes   |                 |                 |           |                 |            |     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------|--------------------|---------------|---------------------|-------------------------------------------------------------------------------------|---------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|-------------------|---------------------|----------------|------------|-----------------|----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|-----|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/ End                                                                          | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agcy. | Dir. Trans. - Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |     |
| Y                                                                                                                                                                              | N                    | 2101              | +                  | -             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B             |             | R              | A             | ###              |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |
| Y                                                                                                                                                                              | N                    | 2101              | -                  | +             | 4881                | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | E             |             | R              | A             | ###              |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |
| Y                                                                                                                                                                              | N                    | 2101              | -                  | +             | 4882                | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E             |             | R              | A             | ###              |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |
| Y                                                                                                                                                                              | N                    | 2101              | -                  | +             | 4901                | Delivered Orders - Obligations, Unpaid                                              | E             |             | R              | A             | ###              |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |
| Y                                                                                                                                                                              | N                    | 2101              | +                  | -             | 4901                | Delivered Orders - Obligations, Unpaid                                              | B             |             | R              | A             | ###              |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |
| Y                                                                                                                                                                              | N                    | 2101              | -                  | +             | 4902                | Delivered Orders - Obligations, Paid                                                | E             |             | R              | A             | ###              |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |
| Y                                                                                                                                                                              | N                    | 2101              | -                  | +             | 4908                | Authority Outlaid Not Yet Disbursed                                                 | E             |             | R              | A             | ###              |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U               |                 |           |                 |            | 1   |
| Y                                                                                                                                                                              | N                    | 2101              | +                  | -             | 4908                | Authority Outlaid Not Yet Disbursed                                                 | B             |             | R              | A             | ###              |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U               |                 |           |                 |            | 1   |
| Y                                                                                                                                                                              | N                    | 2101              | -                  | +             | 4981                | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E             |             | R              | A             | ###              |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |
| Y                                                                                                                                                                              | N                    | 2101              | -                  | +             | 4982                | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E             |             | R              | A             | ###              |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |
| 2102 Category B (by project)                                                                                                                                                   |                      |                   |                    |               |                     |                                                                                     |               |             |                |               |                  |           |           |             |               |                  |                   |                     |                |            |                 |                |                   |                 |                 |           |                 |            |     |
| Y                                                                                                                                                                              | N                    | 2102              | -                  | +             | 4801                | Undelivered Orders - Obligations, Unpaid                                            | E             |             | R              | B             | ###              | ###       |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1,4 |
| Y                                                                                                                                                                              | N                    | 2102              | +                  | -             | 4801                | Undelivered Orders - Obligations, Unpaid                                            | B             |             | R              | B             | ###              | ###       |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1,4 |
| Y                                                                                                                                                                              | N                    | 2102              | -                  | +             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E             |             | R              | B             | ###              | ###       |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1,4 |
| Y                                                                                                                                                                              | N                    | 2102              | +                  | -             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B             |             | R              | B             | ###              | ###       |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1,4 |
| Y                                                                                                                                                                              | N                    | 2102              | -                  | +             | 4881                | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | E             |             | R              | B             | ###              | ###       |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 4   |
| Y                                                                                                                                                                              | N                    | 2102              | -                  | +             | 4882                | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E             |             | R              | B             | ###              | ###       |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 4   |
| Y                                                                                                                                                                              | N                    | 2102              | -                  | +             | 4901                | Delivered Orders - Obligations, Unpaid                                              | E             |             | R              | B             | ###              | ###       |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1,4 |
| Y                                                                                                                                                                              | N                    | 2102              | +                  | -             | 4901                | Delivered Orders - Obligations, Unpaid                                              | B             |             | R              | B             | ###              | ###       |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1,4 |
| Y                                                                                                                                                                              | N                    | 2102              | -                  | +             | 4902                | Delivered Orders - Obligations, Paid                                                | E             |             | R              | B             | ###              | ###       |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 4   |
| Y                                                                                                                                                                              | N                    | 2102              | -                  | +             | 4981                | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E             |             | R              | B             | ###              | ###       |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 4   |
| Y                                                                                                                                                                              | N                    | 2102              | -                  | +             | 4982                | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E             |             | R              | B             | ###              | ###       |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 4   |
| 2103 Exempt from apportionment                                                                                                                                                 |                      |                   |                    |               |                     |                                                                                     |               |             |                |               |                  |           |           |             |               |                  |                   |                     |                |            |                 |                |                   |                 |                 |           |                 |            |     |
| Y                                                                                                                                                                              | N                    | 2103              | -                  | +             | 4801                | Undelivered Orders - Obligations, Unpaid                                            | E             |             | R              | E             |                  |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |
| Y                                                                                                                                                                              | N                    | 2103              | +                  | -             | 4801                | Undelivered Orders - Obligations, Unpaid                                            | B             |             | R              | E             |                  |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |
| Y                                                                                                                                                                              | N                    | 2103              | -                  | +             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E             |             | R              | E             |                  |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |
| Y                                                                                                                                                                              | N                    | 2103              | +                  | -             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B             |             | R              | E             |                  |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |
| Y                                                                                                                                                                              | N                    | 2103              | -                  | +             | 4881                | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | E             |             | R              | E             |                  |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |
| Y                                                                                                                                                                              | N                    | 2103              | -                  | +             | 4882                | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E             |             | R              | E             |                  |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |
| Y                                                                                                                                                                              | N                    | 2103              | -                  | +             | 4901                | Delivered Orders - Obligations, Unpaid                                              | E             |             | R              | E             |                  |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |
| Y                                                                                                                                                                              | N                    | 2103              | +                  | -             | 4901                | Delivered Orders - Obligations, Unpaid                                              | B             |             | R              | E             |                  |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            | 1   |
| Y                                                                                                                                                                              | N                    | 2103              | -                  | +             | 4902                | Delivered Orders - Obligations, Paid                                                | E             |             | R              | E             |                  |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |
| Y                                                                                                                                                                              | N                    | 2103              | -                  | +             | 4908                | Authority Outlaid Not Yet Disbursed                                                 | E             |             | R              | E             |                  |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U               |                 |           |                 |            | 1   |
| Y                                                                                                                                                                              | N                    | 2103              | +                  | -             | 4908                | Authority Outlaid Not Yet Disbursed                                                 | B             |             | R              | E             |                  |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U               |                 |           |                 |            | 1   |
| Y                                                                                                                                                                              | N                    | 2103              | -                  | +             | 4981                | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E             |             | R              | E             |                  |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |
| Y                                                                                                                                                                              | N                    | 2103              | -                  | +             | 4982                | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E             |             | R              | E             |                  |           |           |             |               |                  |                   |                     |                |            |                 | X              |                   | U/E             |                 |           |                 |            |     |
| 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                 |                 |                 |           |                 |            |     |

USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

|                            |                     |                     |                      |               | USSGL Account Attributes for FACTS II                                                                                                              |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 | TAFS Attributes |                   |                 |                 |           |                 |            |
|----------------------------|---------------------|---------------------|----------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------|-------------|----------------|----------------|-------------------|-----------|-----------|-------------|---------------|------------------|-------------------|-------------------|----------------|------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|
| Applicability to SF133 P&F | SF 133/P&F Line No. | Debit Function Ind. | Credit Function Ind. | USSGL Account | USSGL Account Title                                                                                                                                | Begin/End | Debit/Credit | Reimb. Flag | Apport. Categ. | Apport. Cat. B | Program Rpt. Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agcy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type  | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|                            |                     |                     |                      |               | <b>2202 Available in subsequent periods</b>                                                                                                        |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      | 4510          | Apportionments                                                                                                                                     | E         |              |             |                |                |                   |           |           | S           |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      | 4590          | Apportionments - Anticipated Resources - Programs Subject to Apportionment                                                                         | E         |              |             |                |                |                   |           |           | S           |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                          | N                   |                     |                      | 4610          | Allotments - Realized Resources                                                                                                                    | E         |              |             |                |                |                   |           |           | S           |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      | 4700          | Commitments - Programs Subject to Apportionment                                                                                                    | E         |              |             |                |                |                   |           |           | S           |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | <b>2203 Anticipated</b>                                                                                                                            |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      | 4590          | Apportionments - Anticipated Resources - Programs Subject to Apportionment                                                                         | E         |              |             |                |                |                   |           |           | A           |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
|                            |                     |                     |                      |               | <b>Exempt from apportionment</b>                                                                                                                   |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | <b>2301 Available in the current period</b>                                                                                                        |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      | 4620          | Unobligated Funds Exempt From Apportionment                                                                                                        | E         |              |             |                |                |                   |           |           | A           |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      | 4720          | Commitments - Programs Exempt From Apportionment                                                                                                   | E         |              |             |                |                |                   |           |           | A           |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | <b>2302 Available in subsequent periods</b>                                                                                                        |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      | 4620          | Unobligated Funds Exempt From Apportionment                                                                                                        | E         |              |             |                |                |                   |           |           | S           |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      | 4690          | Anticipated Resources - Programs Exempt From Apportionment                                                                                         | E         |              |             |                |                |                   |           |           | S           |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                          | N                   |                     |                      | 4720          | Commitments - Programs Exempt From Apportionment                                                                                                   | E         |              |             |                |                |                   |           |           | S           |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | <b>2303 Anticipated</b>                                                                                                                            |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      | 4690          | Anticipated Resources - Programs Exempt From Apportionment                                                                                         | E         |              |             |                |                |                   |           |           | A           |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
|                            |                     |                     |                      |               | <b>Unapportioned</b>                                                                                                                               |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | <b>2401 Deferred</b>                                                                                                                               |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      | 4430          | Unapportioned Authority - OMB Deferral                                                                                                             | E         |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | <b>2402 Withheld pending rescission</b>                                                                                                            |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      | 4420          | Unapportioned Authority - Pending Rescission                                                                                                       | E         |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | <b>2403 Other</b>                                                                                                                                  |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      | 4060          | Anticipated Collections From Non-Federal Sources                                                                                                   | E         | C            |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                          | N                   |                     |                      | 4070          | Anticipated Collections From Federal Sources                                                                                                       | E         | C            |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                          | N                   |                     |                      | 4210          | Anticipated Reimbursements and Other Income                                                                                                        | E         | C            |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                          | N                   |                     |                      | 4215          | Anticipated Expenditure Transfers from Trust Funds                                                                                                 | E         | C            |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                          | N                   |                     |                      | 4310          | Anticipated Recoveries of Prior-Year Obligations                                                                                                   | E         | C            |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                          | N                   |                     |                      | 4450          | Unapportioned Authority                                                                                                                            | E         |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      | 4450          | Unapportioned Authority                                                                                                                            | E         |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      | 4630          | Funds Not Available for Commitment/Obligation                                                                                                      | E         |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      | 4650          | Allotments - Expired Authority                                                                                                                     | E         |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      |               | <b>2490 Unobligated balance, end of year</b>                                                                                                       |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, and 2403.                           |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      |               | <b>2500 Total budgetary resources</b>                                                                                                              |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | 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. |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                            |                     |                     |                      |               | <b>Memorandum entries:</b>                                                                                                                         |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      |               | <b>2501 Subject to apportionment</b>                                                                                                               |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      | 4060          | Anticipated Collections From Non-Federal Sources                                                                                                   | E         | C            |             | A/B            |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                          | N                   |                     |                      | 4070          | Anticipated Collections From Federal Sources                                                                                                       | E         | C            |             | A/B            |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                          | N                   |                     |                      | 4210          | Anticipated Reimbursements and Other Income                                                                                                        | E         | C            |             | A/B            |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                          | N                   |                     |                      | 4215          | Anticipated Expenditure Transfers from Trust Funds                                                                                                 | E         | C            |             | A/B            |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                          | N                   |                     |                      | 4310          | Anticipated Recoveries of Prior-Year Obligations                                                                                                   | E         | C            |             | A/B            |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                          | N                   |                     |                      | 4420          | Unapportioned Authority - Pending Rescission                                                                                                       | E         |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
| Y                          | N                   |                     |                      | 4430          | Unapportioned Authority - OMB Deferral                                                                                                             | E         |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |



USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

|                            |                      |                   |                    |               | USSGL Account Attributes for FACTS II |                                                                                     |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | TAFS Attributes |                   |                 |                 |           |                 |            |
|----------------------------|----------------------|-------------------|--------------------|---------------|---------------------------------------|-------------------------------------------------------------------------------------|---------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|
| Applicability to SF133 P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title                   | Begin/ End                                                                          | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type  | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
| Y                          | N                    | 2501              | -                  | +             | 4450                                  | Unapportioned Authority                                                             | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
| Y                          | N                    | 2501              | -                  | +             | 4450                                  | Unapportioned Authority                                                             | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                 | E                 |                 |                 |           |                 |            |
| Y                          | N                    | 2501              | -                  | +             | 4510                                  | Apportionments                                                                      | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
| Y                          | N                    | 2501              | -                  | +             | 4590                                  | Apportionments - Anticipated Resources - Programs Subject to Apportionment          | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                          | N                    | 2501              | -                  | +             | 4610                                  | Allotments - Realized Resources                                                     | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
| Y                          | N                    | 2501              | -                  | +             | 4630                                  | Funds Not Available for Commitment/Obligation                                       | E             |             |                | A/B           |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
| Y                          | N                    | 2501              | -                  | +             | 4650                                  | Allotments - Expired Authority                                                      | E             |             |                | A/B           |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 | E                 |                 |                 |           |                 |            |
| Y                          | N                    | 2501              | -                  | +             | 4700                                  | Commitments - Programs Subject to Apportionment                                     | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
| Y                          | N                    | 2501              | -                  | +             | 4801                                  | Undelivered Orders - Obligations, Unpaid                                            | E             |             |                | A/B           |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 | 1          |
| Y                          | N                    | 2501              | +                  | -             | 4801                                  | Undelivered Orders - Obligations, Unpaid                                            | B             |             |                | A/B           |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 | 1          |
| Y                          | N                    | 2501              | -                  | +             | 4802                                  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E             |             |                | A/B           |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 | 1          |
| Y                          | N                    | 2501              | +                  | -             | 4802                                  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B             |             |                | A/B           |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 | 1          |
| Y                          | N                    | 2501              | -                  | +             | 4881                                  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | E             |             |                | A/B           |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 |            |
| Y                          | N                    | 2501              | -                  | +             | 4882                                  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E             |             |                | A/B           |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 |            |
| Y                          | N                    | 2501              | -                  | +             | 4901                                  | Delivered Orders - Obligations, Unpaid                                              | E             |             |                | A/B           |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 | 1          |
| Y                          | N                    | 2501              | +                  | -             | 4901                                  | Delivered Orders - Obligations, Unpaid                                              | B             |             |                | A/B           |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 | 1          |
| Y                          | N                    | 2501              | -                  | +             | 4902                                  | Delivered Orders - Obligations, Paid                                                | E             |             |                | A/B           |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 |            |
| Y                          | N                    | 2501              | -                  | +             | 4908                                  | Authority Outlayed Not Yet Disbursed                                                | E             |             |                | A/B           |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U                 |                 |                 |           |                 | 1          |
| Y                          | N                    | 2501              | +                  | -             | 4908                                  | Authority Outlayed Not Yet Disbursed                                                | B             |             |                | A/B           |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U                 |                 |                 |           |                 | 1          |
| Y                          | N                    | 2501              | -                  | +             | 4981                                  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E             |             |                | A/B           |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 |            |
| Y                          | N                    | 2501              | -                  | +             | 4982                                  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E             |             |                | A/B           |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 |            |
| Y                          | N                    | 2502              |                    |               |                                       | Exempt from apportionment                                                           |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                          | N                    | 2502              | -                  | +             | 4060                                  | Anticipated Collections From Non-Federal Sources                                    | E             | C           |                | E             |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                          | N                    | 2502              | -                  | +             | 4070                                  | Anticipated Collections From Federal Sources                                        | E             | C           |                | E             |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                          | N                    | 2502              | -                  | +             | 4210                                  | Anticipated Reimbursements and Other Income                                         | E             | C           |                | E             |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                          | N                    | 2502              | -                  | +             | 4215                                  | Anticipated Expenditure Transfers from Trust Funds                                  | E             | C           |                | E             |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                          | N                    | 2502              | -                  | +             | 4310                                  | Anticipated Recoveries of Prior-Year Obligations                                    | E             | C           |                | E             |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                          | N                    | 2502              | -                  | +             | 4620                                  | Unobligated Funds Exempt From Apportionment                                         | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
| Y                          | N                    | 2502              | -                  | +             | 4630                                  | Funds Not Available for Commitment/Obligation                                       | E             |             |                | E             |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
| Y                          | N                    | 2502              | -                  | +             | 4650                                  | Allotments - Expired Authority                                                      | E             |             |                | E             |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 | E                 |                 |                 |           |                 |            |
| Y                          | N                    | 2502              | -                  | +             | 4690                                  | Anticipated Resources - Programs Exempt From Apportionment                          | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |
| Y                          | N                    | 2502              | -                  | +             | 4720                                  | Commitments - Programs Exempt From Apportionment                                    | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 | U                 |                 |                 |           |                 |            |
| Y                          | N                    | 2502              | -                  | +             | 4801                                  | Undelivered Orders - Obligations, Unpaid                                            | E             |             |                | E             |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 | 1          |
| Y                          | N                    | 2502              | +                  | -             | 4801                                  | Undelivered Orders - Obligations, Unpaid                                            | B             |             |                | E             |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 | 1          |
| Y                          | N                    | 2502              | -                  | +             | 4802                                  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | E             |             |                | E             |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 | 1          |
| Y                          | N                    | 2502              | +                  | -             | 4802                                  | Undelivered Orders - Obligations, Prepaid/Advanced                                  | B             |             |                | E             |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 | 1          |
| Y                          | N                    | 2502              | -                  | +             | 4881                                  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           | E             |             |                | E             |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 |            |
| Y                          | N                    | 2502              | -                  | +             | 4882                                  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E             |             |                | E             |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 |            |
| Y                          | N                    | 2502              | -                  | +             | 4901                                  | Delivered Orders - Obligations, Unpaid                                              | E             |             |                | E             |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 | 1          |
| Y                          | N                    | 2502              | +                  | -             | 4901                                  | Delivered Orders - Obligations, Unpaid                                              | B             |             |                | E             |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 | 1          |
| Y                          | N                    | 2502              | -                  | +             | 4902                                  | Delivered Orders - Obligations, Paid                                                | E             |             |                | E             |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 |            |
| Y                          | N                    | 2502              | -                  | +             | 4908                                  | Authority Outlayed Not Yet Disbursed                                                | E             |             |                | E             |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U                 |                 |                 |           |                 | 1          |
| Y                          | N                    | 2502              | +                  | -             | 4908                                  | Authority Outlayed Not Yet Disbursed                                                | B             |             |                | E             |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U                 |                 |                 |           |                 | 1          |
| Y                          | N                    | 2502              | -                  | +             | 4981                                  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             | E             |             |                | E             |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 |            |
| Y                          | N                    | 2502              | -                  | +             | 4982                                  | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               | E             |             |                | E             |                  |           |           |             |               |                  |                  |                   |                |            | X               |                 | U/E               |                 |                 |           |                 |            |
| Y                          | N                    | 2503              |                    |               |                                       | Direct unobligated balance, end of year                                             |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                          | N                    | 2503              | -                  | +             | 4060                                  | Anticipated Collections From Non-Federal Sources                                    | E             | C           | D              |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 | U                 |                 |                 |           |                 | 2          |

USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2021 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                     |                   |                    |               |                     | USSGL Account Attributes for FACTS II                                                  |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                | TAFS Attributes   |                 |                 |           |                 |            |   |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------|--------------------|---------------|---------------------|----------------------------------------------------------------------------------------|--------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|-------------------|-------------------|----------------|------------|-----------------|----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|---|--|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End                                                                              | Debit/Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agcy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |   |  |
| Y                                                                                                                                                                              | N                   | 2503              | -                  | +             | 4070                |                                                                                        | E            | C           | D              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            | 2 |  |
| Y                                                                                                                                                                              | N                   | 2503              | -                  | +             | 4210                | Anticipated Reimbursements and Other Income                                            | E            | C           | D              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            | 2 |  |
| Y                                                                                                                                                                              | N                   | 2503              | -                  | +             | 4215                | Anticipated Expenditure Transfers from Trust Funds                                     | E            | C           | D              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            | 2 |  |
| Y                                                                                                                                                                              | N                   | 2503              | -                  | +             | 4310                | Anticipated Recoveries of Prior-Year Obligations                                       | E            | C           | D              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            | 2 |  |
| Y                                                                                                                                                                              | N                   | 2503              | -                  | +             | 4420                | Unapportioned Authority - Pending Rescission                                           | E            |             | D              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2503              | -                  | +             | 4430                | Unapportioned Authority - OMB Deferral                                                 | E            |             | D              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2503              | -                  | +             | 4450                | Unapportioned Authority                                                                | E            |             | D              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2503              | -                  | +             | 4450                | Unapportioned Authority                                                                | E            |             | D              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | B/P            |                   | E               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2503              | -                  | +             | 4510                | Apportionments                                                                         | E            |             | D              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2503              | -                  | +             | 4590                | Apportionments - Anticipated Resources - Programs Subject to Apportionment             | E            |             | D              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            | 2 |  |
| Y                                                                                                                                                                              | N                   | 2503              | -                  | +             | 4610                | Allotments - Realized Resources                                                        | E            |             | D              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2503              | -                  | +             | 4620                | Unobligated Funds Exempt From Apportionment                                            | E            |             | D              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2503              | -                  | +             | 4630                | Funds Not Available for Commitment/Obligation                                          | E            |             | D              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2503              | -                  | +             | 4650                | Allotments - Expired Authority                                                         | E            |             | D              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | E               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2503              | -                  | +             | 4690                | Anticipated Resources - Programs Exempt From Apportionment                             | E            |             | D              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            | 2 |  |
| Y                                                                                                                                                                              | N                   | 2503              | -                  | +             | 4700                | Commitments - Programs Subject to Apportionment                                        | E            |             | D              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2503              | -                  | +             | 4720                | Commitments - Programs Exempt From Apportionment                                       | E            |             | D              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2504              |                    |               |                     |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2504              | -                  | +             | 4060                | Reimbursable unobligated balance, end of year                                          |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2504              | -                  | +             | 4060                | Anticipated Collections From Non-Federal Sources                                       | E            | C           | R              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            | 2 |  |
| Y                                                                                                                                                                              | N                   | 2504              | -                  | +             | 4070                | Anticipated Collections From Federal Sources                                           | E            | C           | R              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            | 2 |  |
| Y                                                                                                                                                                              | N                   | 2504              | -                  | +             | 4210                | Anticipated Reimbursements and Other Income                                            | E            | C           | R              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            | 2 |  |
| Y                                                                                                                                                                              | N                   | 2504              | -                  | +             | 4215                | Anticipated Expenditure Transfers from Trust Funds                                     | E            | C           | R              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            | 2 |  |
| Y                                                                                                                                                                              | N                   | 2504              | -                  | +             | 4310                | Anticipated Recoveries of Prior-Year Obligations                                       | E            | C           | R              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            | 2 |  |
| Y                                                                                                                                                                              | N                   | 2504              | -                  | +             | 4420                | Unapportioned Authority - Pending Rescission                                           | E            |             | R              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2504              | -                  | +             | 4430                | Unapportioned Authority - OMB Deferral                                                 | E            |             | R              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2504              | -                  | +             | 4450                | Unapportioned Authority                                                                | E            |             | R              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2504              | -                  | +             | 4450                | Unapportioned Authority                                                                | E            |             | R              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | B/P            |                   | E               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2504              | -                  | +             | 4510                | Apportionments                                                                         | E            |             | R              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2504              | -                  | +             | 4590                | Apportionments - Anticipated Resources - Programs Subject to Apportionment             | E            |             | R              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            | 2 |  |
| Y                                                                                                                                                                              | N                   | 2504              | -                  | +             | 4610                | Allotments - Realized Resources                                                        | E            |             | R              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2504              | -                  | +             | 4620                | Unobligated Funds Exempt From Apportionment                                            | E            |             | R              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2504              | -                  | +             | 4630                | Funds Not Available for Commitment/Obligation                                          | E            |             | R              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2504              | -                  | +             | 4650                | Allotments - Expired Authority                                                         | E            |             | R              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | E               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2504              | -                  | +             | 4690                | Anticipated Resources - Programs Exempt From Apportionment                             | E            |             | R              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            | 2 |  |
| Y                                                                                                                                                                              | N                   | 2504              | -                  | +             | 4700                | Commitments - Programs Subject to Apportionment                                        | E            |             | R              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | N                   | 2504              | -                  | +             | 4720                | Commitments - Programs Exempt From Apportionment                                       | E            |             | R              |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |  |
| CHANGE IN OBLIGATED BALANCE                                                                                                                                                    |                     |                   |                    |               |                     |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| Unpaid obligations:                                                                                                                                                            |                     |                   |                    |               |                     |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| 3000 Unpaid obligations, brought forward, October 1                                                                                                                            |                     |                   |                    |               |                     |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 3000              | -                  | +             | 4801                | Undelivered Orders - Obligations, Unpaid                                               | B            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             | U/E             |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 3000              | -                  | +             | 4901                | Delivered Orders - Obligations, Unpaid                                                 | B            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | X              |                   | U/E             | U/E             |           |                 |            |   |  |
| 3001 Adjustment to unpaid obligations, brought forward, October 1 (+ or -)                                                                                                     |                     |                   |                    |               |                     |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 3001              | -                  | +             | 4801                | Undelivered Orders - Obligations, Unpaid                                               | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | B/P            |                   | U/E             | U/E             |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 3001              | -                  | +             | 4831                | Undelivered Orders - Obligations Transferred, Unpaid                                   | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | B/P            |                   | U/E             | U/E             |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 3001              | -                  | +             | 4871                | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | B/P            |                   | U/E             | U/E             |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 3001              | -                  | +             | 4881                | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid              | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | B/P            |                   | U/E             | U/E             |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 3001              | -                  | +             | 4901                | Delivered Orders - Obligations, Unpaid                                                 | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | B/P            |                   | U/E             | U/E             |           |                 |            |   |  |
| Y                                                                                                                                                                              | Y                   | 3001              | -                  | +             | 4931                | Delivered Orders - Obligations Transferred, Unpaid                                     | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | B/P            |                   | U/E             | U/E             |           |                 |            |   |  |

USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2021 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                     |                   |                    |               |                                                      | USSGL Account Attributes for FACTS II                                                |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                | TAFS Attributes   |                 |                 |           |                 |            |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------|--------------------|---------------|------------------------------------------------------|--------------------------------------------------------------------------------------|--------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------|-----------------|----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|--|--|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title                                  | Begin/End                                                                            | Debit/Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |  |  |
| Y                                                                                                                                                                              | Y                   | 3001              | -                  | +             | 4971                                                 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                | U/E               | U/E             |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   | 3001              | -                  | +             | 4981                                                 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid              | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | B/P             |                | U/E               | U/E             |                 |           |                 |            |  |  |
|                                                                                                                                                                                |                     | 3010              |                    |               | Obligations incurred, unexpired accounts             |                                                                                      |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   | 3010              | -                  | +             | 4801                                                 | Undelivered Orders - Obligations, Unpaid                                             | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | X               |                | U                 | U               |                 |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   | 3010              | +                  | -             | 4801                                                 | Undelivered Orders - Obligations, Unpaid                                             | B            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            | X               |                | U                 | U               |                 |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   | 3010              | -                  | +             | 4802                                                 | Undelivered Orders - Obligations, Prepaid/Advanced                                   | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | U               | U               |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   | 3010              | +                  | -             | 4802                                                 | Undelivered Orders - Obligations, Prepaid/Advanced                                   | B            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | U               | U               |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   | 3010              | -                  | +             | 4881                                                 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid            | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | U               | U               |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   | 3010              | -                  | +             | 4882                                                 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced  | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | U               | U               |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   | 3010              | -                  | +             | 4901                                                 | Delivered Orders - Obligations, Unpaid                                               | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | U               | U               |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   | 3010              | +                  | -             | 4901                                                 | Delivered Orders - Obligations, Unpaid                                               | B            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | U               | U               |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   | 3010              | -                  | +             | 4902                                                 | Delivered Orders - Obligations, Paid                                                 | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | U               | U               |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   | 3010              | -                  | +             | 4908                                                 | Authority Outlayed Not Yet Disbursed                                                 | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | U               | U               |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   | 3010              | +                  | -             | 4908                                                 | Authority Outlayed Not Yet Disbursed                                                 | B            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | U               | U               |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   | 3010              | -                  | +             | 4981                                                 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid              | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | U               | U               |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   | 3010              | -                  | +             | 4982                                                 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | U               | U               |           |                 |            |  |  |
|                                                                                                                                                                                |                     | 3011              |                    |               | Obligations incurred, expired accounts               |                                                                                      |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   | 3011              | -                  | +             | 4801                                                 | Undelivered Orders - Obligations, Unpaid                                             | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | E               | E               |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   | 3011              | +                  | -             | 4801                                                 | Undelivered Orders - Obligations, Unpaid                                             | B            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | E               | E               |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   | 3011              | -                  | +             | 4802                                                 | Undelivered Orders - Obligations, Prepaid/Advanced                                   | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | E               | E               |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   | 3011              | +                  | -             | 4802                                                 | Undelivered Orders - Obligations, Prepaid/Advanced                                   | B            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | E               | E               |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   | 3011              | -                  | +             | 4881                                                 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid            | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | E               | E               |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   | 3011              | -                  | +             | 4882                                                 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced  | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | E               | E               |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   | 3011              | -                  | +             | 4901                                                 | Delivered Orders - Obligations, Unpaid                                               | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | E               | E               |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   | 3011              | +                  | -             | 4901                                                 | Delivered Orders - Obligations, Unpaid                                               | B            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | E               | E               |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   | 3011              | -                  | +             | 4902                                                 | Delivered Orders - Obligations, Paid                                                 | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | E               | E               |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   | 3011              | -                  | +             | 4981                                                 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid              | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | E               | E               |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   | 3011              | -                  | +             | 4982                                                 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | E               | E               |           |                 |            |  |  |
|                                                                                                                                                                                |                     | 3020              |                    |               | Outlays (gross) (-)                                  |                                                                                      |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   | 3020              | +                  | -             | 4802                                                 | Undelivered Orders - Obligations, Prepaid/Advanced                                   | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | U/E             | U/E             |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   | 3020              | -                  | +             | 4802                                                 | Undelivered Orders - Obligations, Prepaid/Advanced                                   | B            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | U/E             | U/E             |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   | 3020              | +                  | -             | 4882                                                 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced  | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | U/E             | U/E             |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   | 3020              | +                  | -             | 4902                                                 | Delivered Orders - Obligations, Paid                                                 | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | U/E             | U/E             |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   | 3020              | +                  | -             | 4908                                                 | Authority Outlayed Not Yet Disbursed                                                 | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | U               | U               |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   | 3020              | -                  | +             | 4908                                                 | Authority Outlayed Not Yet Disbursed                                                 | B            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | U               | U               |           |                 | 1          |  |  |
| Y                                                                                                                                                                              | Y                   | 3020              | +                  | -             | 4982                                                 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                | E            |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X              |                   | U/E             | U/E             |           |                 |            |  |  |
|                                                                                                                                                                                |                     | 3030              |                    |               | Unpaid obligations transferred to other accounts (-) |                                                                                      |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   | 3030              | -                  | +             | 4831                                                 | Undelivered Orders - Obligations Transferred, Unpaid                                 | E            | D           |                |               |                  |           |           |             |               |                  |                  | ##                | ####           |            |                 | X              |                   | U/E             | U/E             |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   | 3030              | -                  | +             | 4931                                                 | Delivered Orders - Obligations Transferred, Unpaid                                   | E            | D           |                |               |                  |           |           |             |               |                  |                  | ##                | ####           |            |                 | X              |                   | U/E             | U/E             |           |                 |            |  |  |
|                                                                                                                                                                                |                     | 3031              |                    |               | Unpaid obligations transferred from other accounts   |                                                                                      |              |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   | 3031              | -                  | +             | 4831                                                 | Undelivered Orders - Obligations Transferred, Unpaid                                 | E            | C           |                |               |                  |           |           |             |               |                  |                  | ##                | ####           |            |                 | X              |                   | U/E             | U/E             |           |                 |            |  |  |
| Y                                                                                                                                                                              | Y                   | 3031              | -                  | +             | 4931                                                 | Delivered Orders - Obligations Transferred, Unpaid                                   | E            | C           |                |               |                  |           |           |             |               |                  |                  | ##                | ####           |            |                 | X              |                   | U/E             | U/E             |           |                 |            |  |  |

USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2021 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                      |                   |                    |               | USSGL Account Attributes for FACTS II |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                | TAFS Attributes   |                 |                 |           |                 |            |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------|--------------------|---------------|---------------------------------------|------------|---------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|-------------------|-------------------|----------------|------------|-----------------|----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|--|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title                   | Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agcy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior Year Adj. | Reduction Type | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |
| </                                                                                                                                                                             |                      |                   |                    |               |                                       |            |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |

USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2019 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                      |                   |                    |               |                     | USSGL Account Attributes for FACTS II                                     |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | TAFS Attributes |                   |                 |                 |           |                 |            |   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------|--------------------|---------------|---------------------|---------------------------------------------------------------------------|---------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|-------------------|-------------------|----------------|------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|---|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/ End                                                                | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agcy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type  | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |   |
| Y                                                                                                                                                                              | Y                    | 3070              | -                  | +             | 4251                | Reimbursements and Other Income Earned - Receivable                       | E             |             |                |               |                  |           |           |             |               |                  |                   |                   | F/E            |            | X               |                 | U                 | U               |                 |           |                 | 1          |   |
| Y                                                                                                                                                                              | Y                    | 3070              | +                  | -             | 4251                | Reimbursements and Other Income Earned - Receivable                       | B             |             |                |               |                  |           |           |             |               |                  |                   |                   | F/E            |            | X               |                 | U                 | U               |                 |           |                 | 1          |   |
| Y                                                                                                                                                                              | Y                    | 3070              | -                  | +             | 4283                | Interest Receivable From Treasury                                         | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 | U                 | U               |                 |           |                 | 1          |   |
| Y                                                                                                                                                                              | Y                    | 3070              | +                  | -             | 4283                | Interest Receivable From Treasury                                         | B             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 | U                 | U               |                 |           |                 | 1          |   |
| Y                                                                                                                                                                              | Y                    | 3070              | -                  | +             | 4285                | Receivable From the Liquidating Fund                                      | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 | U                 | U               |                 |           |                 | 1          |   |
| Y                                                                                                                                                                              | Y                    | 3070              | +                  | -             | 4285                | Receivable From the Liquidating Fund                                      | B             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 | U                 | U               |                 |           |                 | 1          |   |
| Y                                                                                                                                                                              | Y                    | 3070              | -                  | +             | 4286                | Receivable From the Financing Fund                                        | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 | U                 | U               |                 |           |                 | 1          |   |
| Y                                                                                                                                                                              | Y                    | 3070              | +                  | -             | 4286                | Receivable From the Financing Fund                                        | B             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 | U                 | U               |                 |           |                 | 1          |   |
| Y                                                                                                                                                                              | Y                    | 3070              | -                  | +             | 4287                | Other Federal Receivables                                                 | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 | U                 | U               |                 |           |                 | 1          |   |
| Y                                                                                                                                                                              | Y                    | 3070              | +                  | -             | 4287                | Other Federal Receivables                                                 | B             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            | X               |                 | U                 | U               |                 |           |                 | 1          |   |
| 3071 Change in uncollected pymts, Fed sources, expired accounts (+ or -)                                                                                                       |                      |                   |                    |               |                     |                                                                           |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |   |
| Y                                                                                                                                                                              | Y                    | 3071              | -                  | +             | 4221                | Unfilled Customer Orders Without Advance                                  | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                | F/E        |                 | X               |                   | E               | E               |           |                 |            | 1 |
| Y                                                                                                                                                                              | Y                    | 3071              | +                  | -             | 4221                | Unfilled Customer Orders Without Advance                                  | B             |             |                |               |                  |           |           |             |               |                  |                   |                   |                | F/E        |                 | X               |                   | E               | E               |           |                 |            | 1 |
| Y                                                                                                                                                                              | Y                    | 3071              | -                  | +             | 4225                | Expenditure Transfers from Trust Funds - Receivable                       | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | X               |                   | E               | E               |           |                 |            | 1 |
| Y                                                                                                                                                                              | Y                    | 3071              | +                  | -             | 4225                | Expenditure Transfers from Trust Funds - Receivable                       | B             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | X               |                   | E               | E               |           |                 |            | 1 |
| Y                                                                                                                                                                              | Y                    | 3071              | -                  | +             | 4251                | Reimbursements and Other Income Earned - Receivable                       | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                | F/E        |                 | X               |                   | E               | E               |           |                 |            | 1 |
| Y                                                                                                                                                                              | Y                    | 3071              | +                  | -             | 4251                | Reimbursements and Other Income Earned - Receivable                       | B             |             |                |               |                  |           |           |             |               |                  |                   |                   |                | F/E        |                 | X               |                   | E               | E               |           |                 |            | 1 |
| Y                                                                                                                                                                              | Y                    | 3071              | -                  | +             | 4283                | Interest Receivable From Treasury                                         | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | X               |                   | E               | E               |           |                 |            | 1 |
| Y                                                                                                                                                                              | Y                    | 3071              | +                  | -             | 4283                | Interest Receivable From Treasury                                         | B             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | X               |                   | E               | E               |           |                 |            | 1 |
| Y                                                                                                                                                                              | Y                    | 3071              | -                  | +             | 4285                | Receivable From the Liquidating Fund                                      | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | X               |                   | E               | E               |           |                 |            | 1 |
| Y                                                                                                                                                                              | Y                    | 3071              | +                  | -             | 4285                | Receivable From the Liquidating Fund                                      | B             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | X               |                   | E               | E               |           |                 |            | 1 |
| Y                                                                                                                                                                              | Y                    | 3071              | -                  | +             | 4286                | Receivable From the Financing Fund                                        | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | X               |                   | E               | E               |           |                 |            | 1 |
| Y                                                                                                                                                                              | Y                    | 3071              | +                  | -             | 4286                | Receivable From the Financing Fund                                        | B             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | X               |                   | E               | E               |           |                 |            | 1 |
| Y                                                                                                                                                                              | Y                    | 3071              | -                  | +             | 4287                | Other Federal Receivables                                                 | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | X               |                   | E               | E               |           |                 |            | 1 |
| Y                                                                                                                                                                              | Y                    | 3071              | +                  | -             | 4287                | Other Federal Receivables                                                 | B             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | X               |                   | E               | E               |           |                 |            | 1 |
| 3080 Uncollected pymts, Fed sources transferred to other accounts                                                                                                              |                      |                   |                    |               |                     |                                                                           |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |   |
| Y                                                                                                                                                                              | Y                    | 3080              | -                  | +             | 4199                | Transfer of Expired Expenditure Transfers - Receivable                    | E             | C           |                |               |                  |           |           |             |               |                  |                   | ##                | ####           |            |                 | X               |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                    | 3080              | -                  | +             | 4230                | Unfilled Customer Orders Without Advance - Transferred                    | E             | C           |                |               |                  |           |           |             |               |                  |                   | ##                | ####           | F/E        |                 | X               |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                    | 3080              | -                  | +             | 4232                | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E             | C           |                |               |                  |           |           |             |               |                  |                   | ##                | ####           |            |                 | X               |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                    | 3080              | -                  | +             | 4233                | Reimbursements and Other Income Earned - Receivable - Transferred         | E             | C           |                |               |                  |           |           |             |               |                  |                   | ##                | ####           | F/E        |                 | X               |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                    | 3080              | -                  | +             | 4234                | Other Federal Receivables - Transferred                                   | E             | C           |                |               |                  |           |           |             |               |                  |                   | ##                | ####           |            |                 | X               |                   | U/E             | U/E             |           |                 |            |   |
| 3081 Uncollected pymts, Fed sources transferred from other accounts (-)                                                                                                        |                      |                   |                    |               |                     |                                                                           |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |   |
| Y                                                                                                                                                                              | Y                    | 3081              | -                  | +             | 4199                | Transfer of Expired Expenditure Transfers - Receivable                    | E             | D           |                |               |                  |           |           |             |               |                  |                   | ##                | ####           |            |                 | X               |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                    | 3081              | -                  | +             | 4230                | Unfilled Customer Orders Without Advance - Transferred                    | E             | D           |                |               |                  |           |           |             |               |                  |                   | ##                | ####           | F/E        |                 | X               |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                    | 3081              | -                  | +             | 4232                | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E             | D           |                |               |                  |           |           |             |               |                  |                   | ##                | ####           |            |                 | X               |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                    | 3081              | -                  | +             | 4233                | Reimbursements and Other Income Earned - Receivable - Transferred         | E             | D           |                |               |                  |           |           |             |               |                  |                   | ##                | ####           | F/E        |                 | X               |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                    | 3081              | -                  | +             | 4234                | Other Federal Receivables - Transferred                                   | E             | D           |                |               |                  |           |           |             |               |                  |                   | ##                | ####           |            |                 | X               |                   | U/E             | U/E             |           |                 |            |   |
| 3090 Uncollected pymts, Fed sources, end of year (-)                                                                                                                           |                      |                   |                    |               |                     |                                                                           |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |   |
| Y                                                                                                                                                                              | Y                    | 3090              | -                  | +             | 4199                | Transfer of Expired Expenditure Transfers - Receivable                    | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                    | 3090              | -                  | +             | 4221                | Unfilled Customer Orders Without Advance                                  | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                | F/E        |                 |                 |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                    | 3090              | -                  | +             | 4225                | Expenditure Transfers from Trust Funds - Receivable                       | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                    | 3090              | -                  | +             | 4230                | Unfilled Customer Orders Without Advance - Transferred                    | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                | F/E        |                 |                 |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                    | 3090              | -                  | +             | 4232                | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                    | 3090              | -                  | +             | 4233                | Reimbursements and Other Income Earned - Receivable - Transferred         | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                | F/E        |                 |                 |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                    | 3090              | -                  | +             | 4234                | Other Federal Receivables - Transferred                                   | E             |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   | U/E             | U/E             |           |                 |            |   |

USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2021 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column                                                                |                      |                   |                                  |               |                     | USSGL Account Attributes for FACTS II                                                                   |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                | TAFS Attributes   |                 |                 |           |                 |            |   |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------|----------------------------------|---------------|---------------------|---------------------------------------------------------------------------------------------------------|---------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------|-----------------|----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|---|--|
| Applicability to SF133 P&F                                                                                                                                                                                                                    | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind.               | USSGL Account | USSGL Account Title | Begin/ End                                                                                              | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 3090              | -                                | +             | 4251                | Reimbursements and Other Income Earned - Receivable                                                     | E             |             |                |               |                  |           |           |             |               |                  |                  |                   | F/E            |            |                 |                | U/E               | U/E             |                 |           |                 |            |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 3090              | -                                | +             | 4283                | Interest Receivable From Treasury                                                                       | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                | U/E               | U/E             |                 |           |                 |            |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 3090              | -                                | +             | 4285                | Receivable From the Liquidating Fund                                                                    | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                | U/E               | U/E             |                 |           |                 |            |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 3090              | -                                | +             | 4286                | Receivable From the Financing Fund                                                                      | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                | U/E               | U/E             |                 |           |                 |            |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 3090              | -                                | +             | 4287                | Other Federal Receivables                                                                               | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                | U/E               | U/E             |                 |           |                 |            |   |  |
| Memorandum (Non-Add) Entries:                                                                                                                                                                                                                 |                      |                   |                                  |               |                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 3100              | Obligated balance, start of year |               |                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| This line is calculated. Equals the sum of lines 3000, 3001, 3060, and 3061.                                                                                                                                                                  |                      |                   |                                  |               |                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 3200              | Obligated balance, end of year   |               |                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| This line is calculated. Equals the sum of detailed lines 3000, 3001, 3010, 3011, 3020, 3030, 3031, 3040, 3041, 3060, 3061, 3070, 3071, 3080, and 3081. Also equals the sum of lines 3050 and 3090.                                           |                      |                   |                                  |               |                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| BUDGET AUTHORITY AND OUTLAYS, NET                                                                                                                                                                                                             |                      |                   |                                  |               |                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| Discretionary:                                                                                                                                                                                                                                |                      |                   |                                  |               |                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| Gross budget authority and outlays:                                                                                                                                                                                                           |                      |                   |                                  |               |                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4000              | Budget authority, gross          |               |                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1300 through 1330, 1500 through 1531, and 1700 through 1742 (SF 133). Lines 1100 through 1139, 1170 through 1174, 1300 |                      |                   |                                  |               |                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| 4010 Outlays from new discretionary authority                                                                                                                                                                                                 |                      |                   |                                  |               |                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4010              | -                                | +             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                                      | E             |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | NEW             | X              |                   | U               | U               |           |                 |            | 1 |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4010              | +                                | -             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                                      | B             |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | NEW             | X              |                   | U               | U               |           |                 |            | 1 |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4010              | -                                | +             | 4902                | Delivered Orders - Obligations, Paid                                                                    | E             |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | NEW             | X              |                   | U               | U               |           |                 |            |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4010              | -                                | +             | 4908                | Authority Outlayed Not Yet Disbursed                                                                    | E             |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | NEW             | X              |                   | U               | U               |           |                 |            | 1 |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4010              | +                                | -             | 4908                | Authority Outlayed Not Yet Disbursed                                                                    | B             |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | NEW             | X              |                   | U               | U               |           |                 |            | 1 |  |
| 4011 Outlays from discretionary balances                                                                                                                                                                                                      |                      |                   |                                  |               |                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4011              | -                                | +             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                                      | E             |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | BAL             | X              |                   | U/E             | U/E             |           |                 |            | 1 |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4011              | +                                | -             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                                      | B             |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | BAL             | X              |                   | U/E             | U/E             |           |                 |            | 1 |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4011              | -                                | +             | 4882                | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced                     | E             |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | BAL             | X              |                   | U/E             | U/E             |           |                 |            |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4011              | -                                | +             | 4902                | Delivered Orders - Obligations, Paid                                                                    | E             |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | BAL             | X              |                   | U/E             | U/E             |           |                 |            |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4011              | -                                | +             | 4908                | Authority Outlayed Not Yet Disbursed                                                                    | E             |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | BAL             | X              |                   | U               | U               |           |                 |            | 1 |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4011              | +                                | -             | 4908                | Authority Outlayed Not Yet Disbursed                                                                    | B             |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | BAL             | X              |                   | U               | U               |           |                 |            | 1 |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4011              | -                                | +             | 4982                | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                                   | E             |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            | BAL             | X              |                   | U/E             | U/E             |           |                 |            |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4020              | Outlays, gross (total)           |               |                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| This line is calculated. Equals sum of lines 4010 through 4011.                                                                                                                                                                               |                      |                   |                                  |               |                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| Offsets against gross budget authority and outlays:                                                                                                                                                                                           |                      |                   |                                  |               |                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| Offsetting collections (collected) from:                                                                                                                                                                                                      |                      |                   |                                  |               |                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| 4030 Federal sources (-)                                                                                                                                                                                                                      |                      |                   |                                  |               |                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4030              | -                                | +             | 4212                | Liquidation of Deficiency - Offsetting Collections                                                      | E             |             |                |               |                  |           |           |             | D             |                  |                  |                   | F              |            | X               |                | U/E               | U/E             |                 |           |                 |            |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4030              | -                                | +             | 4222                | Unfilled Customer Orders With Advance                                                                   | E             |             |                |               |                  |           |           |             | D             |                  |                  |                   | F              |            | X               |                | U/E               | U/E             |                 |           |                 | 1          |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4030              | +                                | -             | 4222                | Unfilled Customer Orders With Advance                                                                   | B             |             |                |               |                  |           |           |             | D             |                  |                  |                   | F              |            | X               |                | U/E               | U/E             |                 |           |                 | 1          |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4030              | -                                | +             | 4252                | Reimbursements and Other Income Earned - Collected                                                      | E             |             |                |               |                  |           |           |             | D             |                  |                  |                   | F              |            | X               |                | U/E               | U/E             |                 |           |                 |            |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4030              | -                                | +             | 4253                | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid                                         | E             |             |                |               |                  |           |           |             | D             |                  |                  |                   | F              |            | X               |                | U/E               | U/E             |                 |           |                 |            |   |  |
| Y                                                                                                                                                                                                                                             | Y                    | 4030              | -                                | +             | 4255                | Expenditure Transfers from Trust Funds - 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             |                 |           |                 |            |   |  |

USSGL Crosswalks for Fiscal 2013 Reporting:  
 SF 133: Report on Budget Execution and Budgetary Resources  
 Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalks for Fiscal 2013 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                     |                   |                    |               | USSGL Account Attributes for FACTS II                                                              |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 | TAFS Attributes |                   |                 |                 |           |                 |            |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------|--------------------|---------------|----------------------------------------------------------------------------------------------------|-----------|--------------|-------------|----------------|----------------|-------------------|-----------|-----------|-------------|---------------|------------------|-------------------|-------------------|----------------|------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|--|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title                                                                                | Begin/End | Debit/Credit | Reimb. Flag | Apport. Categ. | Apport. Cat. B | Program Rpt. Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agcy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type  | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |  |
|                                                                                                                                                                                |                     |                   |                    |               | 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 of - Investments in U.S. Treasury Zero Coupon Bonds                          | E         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   |                |            | X               |                 | U                 | U               |                 | 3/4/8     |                 |            |  |
|                                                                                                                                                                                |                     |                   |                    |               | 4033 Non-Federal sources (-)                                                                       |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4033          | - + 4212 Liquidation of Deficiency - Offsetting Collections                                        | E         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   | X              |            | X               |                 | U/E               | U/E             |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4033          | - + 4222 Unfilled Customer Orders With Advance                                                     | E         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   | X/E            |            | X               |                 | U/E               | U/E             |                 |           |                 | 1          |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4033          | + - 4222 Unfilled Customer Orders With Advance                                                     | B         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   | X/E            |            | X               |                 | U/E               | U/E             |                 |           |                 | 1          |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4033          | - + 4252 Reimbursements and Other Income Earned - Collected                                        | E         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   | X/E            |            | X               |                 | U/E               | U/E             |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4033          | - + 4253 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid                           | E         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   | X/E            |            | X               |                 | U/E               | U/E             |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4033          | - + 4261 Actual Collections of Business-Type Fees                                                  | E         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   |                |            | X               |                 | U/E               | U/E             |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4033          | - + 4262 Actual Collections of Loan Principal                                                      | E         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   |                |            | X               |                 | U/E               | U/E             |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4033          | - + 4263 Actual Collections of Loan Interest                                                       | E         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   |                |            | X               |                 | U/E               | U/E             |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4033          | - + 4264 Actual Collections of Rent                                                                | E         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   |                |            | X               |                 | U/E               | U/E             |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4033          | - + 4265 Actual Collections From Sale of Foreclosed Property                                       | E         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   |                |            | X               |                 | U/E               | U/E             |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4033          | - + 4266 Other Actual Business-Type Collections From Non-Federal Sources                           | E         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   |                |            | X               |                 | U/E               | U/E             |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4033          | - + 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   | X/E            |            | X               |                 | U/E               | U/E             |                 |           |                 |            |  |
|                                                                                                                                                                                |                     |                   |                    |               | 4034 Offsetting governmental collections (from non-Federal sources) (-)                            |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4034          | - + 4212 Liquidation of Deficiency - Offsetting Collections                                        | E         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   | E              |            | X               |                 | U/E               | U/E             |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4034          | - + 4260 Actual Collections of "governmental-type" Fees                                            | E         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   |                |            | X               |                 | U/E               | U/E             |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4034          | - + 4267 Other Actual "governmental-type" Collections From Non-Federal Sources                     | E         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   |                |            | X               |                 | U/E               | U/E             |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4040          | Offsets against gross budget authority and outlays (total) (-)                                     |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                     |                   |                    |               | This line is calculated. Equals the sum of lines 4030 through 4034.                                |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
|                                                                                                                                                                                |                     |                   |                    |               | Additional offsets against gross budget authority only:                                            |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4050          | Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)         |           |              |             |                |                |                   |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4050          | - + 4221 Unfilled Customer Orders Without Advance                                                  | E         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   | F/E            |            | X               |                 | U                 | U               |                 |           |                 | 1          |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4050          | + - 4221 Unfilled Customer Orders Without Advance                                                  | B         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   | F/E            |            | X               |                 | U                 | U               |                 |           |                 | 1          |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4050          | - + 4225 Expenditure Transfers from Trust Funds - Receivable                                       | E         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   |                |            | X               |                 | U                 | U               |                 |           |                 | 1          |  |
| Y                                                                                                                                                                              | Y                   |                   |                    | 4050          | + - 4225 Expenditure Transfers from Trust Funds - 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 Expenditure Transfers from Trust Funds - Receivable                                       | E         |              |             |                |                |                   |           |           |             | D             |                  |                   |                   |                |            | X               |                 | E                 |                 |                 |           |                 | 1          |  |
| Y                                                                                                                                                                              | N                   |                   |                    | 4051          | + - 4225 Expenditure Transfers from Trust Funds - 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          |  |

## USSGL Crosswalks for Fiscal 2013 Reporting:

## SF 133: Report on Budget Execution and Budgetary Resources

## Schedule P: Program and Financing (P&amp;F), Prior Year Actual Column

| Applicability to SF133 P&F              |   | SF 133/ P&F Line No. | Debit Funct. Ind.                                        | Credit Funct. Ind. | USSGL Account | USSGL Account Title                                                                                                                                                                                                                                                | Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |  |  |  |
|-----------------------------------------|---|----------------------|----------------------------------------------------------|--------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------|-----------------|----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|--|--|--|
| 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             |   |                      |                                                          |                    |               | 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          | Expenditure Transfers from Trust Funds - 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                 | -                                                        | +                  | 4060          | Anticipated Collections From Non-Federal Sources                                                                                                                                                                                                                   | E          | D             |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            |                 |                | U                 |                 |                 |           |                 | 2          |  |  |  |
| Y                                       | N | 4053                 | -                                                        | +                  | 4070          | Anticipated Collections From Federal Sources                                                                                                                                                                                                                       | E          | D             |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            |                 |                | U                 |                 |                 |           |                 | 2          |  |  |  |
| Y                                       | N | 4053                 | -                                                        | +                  | 4160          | Anticipated Transfers - Current-Year Authority                                                                                                                                                                                                                     | E          |               |             |                |               |                  | S         |           |             | D             |                  |                  |                   |                |            |                 |                | U                 |                 |                 |           |                 | 2          |  |  |  |
| Y                                       | N | 4053                 | -                                                        | +                  | 4210          | Anticipated Reimbursements and Other Income                                                                                                                                                                                                                        | E          | D             |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            |                 |                | U                 |                 |                 |           |                 | 2          |  |  |  |
| Y                                       | N | 4053                 | -                                                        | +                  | 4215          | Anticipated Expenditure Transfers from Trust Funds                                                                                                                                                                                                                 | E          | D             |             |                |               |                  |           |           |             | D             |                  |                  |                   |                |            |                 |                | U                 |                 |                 |           |                 | 2          |  |  |  |
| Y                                       | Y | 4060                 | Additional offsets against budget authority only (total) |                    |               |                                                                                                                                                                                                                                                                    |            |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |  |  |
|                                         |   |                      |                                                          |                    |               | This line is calculated. Equals sum of lines 4050, 4051 and 4053 (SF 133); and lines 4050 and 4052 (P&F).                                                                                                                                                          |            |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |  |  |
| Y                                       | Y | 4070                 | Budget authority, net (discretionary)                    |                    |               |                                                                                                                                                                                                                                                                    |            |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |  |  |
|                                         |   |                      |                                                          |                    |               | This line is calculated. Equals the total new budget authority (gross) on line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050, 4051 and 4053 (SF 133). Line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050 and 4052 (P&F). |            |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |  |  |
| Y                                       | Y | 4080                 | Outlays, net (discretionary)                             |                    |               |                                                                                                                                                                                                                                                                    |            |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |  |  |
|                                         |   |                      |                                                          |                    |               | This line is calculated. Equals lines 4010 through 4011 plus the amounts on lines 4030 through 4034.                                                                                                                                                               |            |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |  |  |
|                                         |   |                      |                                                          |                    |               |                                                                                                                                                                                                                                                                    |            |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |  |  |
|                                         |   |                      |                                                          |                    |               | Mandatory:                                                                                                                                                                                                                                                         |            |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |  |  |
|                                         |   |                      |                                                          |                    |               | Gross budget authority and outlays:                                                                                                                                                                                                                                |            |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |  |  |
| Y                                       | Y | 4090                 | Budget authority, gross                                  |                    |               |                                                                                                                                                                                                                                                                    |            |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |  |  |
|                                         |   |                      |                                                          |                    |               | This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1252, 1270 through 1273, 1400 through 1430, 1600 through 1631, and 1800 through 1842 (SF 133). Lines 1200 through 1239, 1270 through 1273, 1400                          |            |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |  |  |
|                                         |   |                      |                                                          |                    |               |                                                                                                                                                                                                                                                                    |            |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |  |  |
|                                         |   |                      |                                                          |                    |               | 4100 Outlays from new mandatory authority                                                                                                                                                                                                                          |            |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                |                   |                 |                 |           |                 |            |  |  |  |
| Y                                       | Y | 4100                 | -                                                        | +                  | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                                                                                                                                                                                                 | E          |               |             |                |               |                  |           |           |             | M             |                  |                  |                   |                |            | NEW             | X              |                   | U               | U               |           | N               | 1          |  |  |  |



USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

|                            |                      |                   |                                 |               |                     | USSGL Account Attributes for FACTS II                                                                   |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | TAFS Attributes |                   |                 |                 |           |                 |            |
|----------------------------|----------------------|-------------------|---------------------------------|---------------|---------------------|---------------------------------------------------------------------------------------------------------|---------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|-------------------|-------------------|----------------|------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|
| Applicability to SF133 P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind.              | USSGL Account | USSGL Account Title | Begin/ End                                                                                              | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agcy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type  | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
| Y                          | Y                    | 4100              | +                               | -             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                                      | B             |             |                |               |                  |           |           |             | M             |                  |                   |                   |                | NEW        | X               |                 | U                 | U               |                 |           | N               | 1          |
| Y                          | Y                    | 4100              | -                               | +             | 4902                | Delivered Orders - Obligations, Paid                                                                    | E             |             |                |               |                  |           |           |             | M             |                  |                   |                   |                | NEW        | X               |                 | U                 | U               |                 |           | N               |            |
| Y                          | Y                    | 4100              | -                               | +             | 4908                | Authority Outlayed Not Yet Disbursed                                                                    | E             |             |                |               |                  |           |           |             | M             |                  |                   |                   |                | NEW        | X               |                 | U                 | U               |                 |           | N               | 1          |
| Y                          | Y                    | 4100              | +                               | -             | 4908                | Authority Outlayed Not Yet Disbursed                                                                    | B             |             |                |               |                  |           |           |             | M             |                  |                   |                   |                | NEW        | X               |                 | U                 | U               |                 |           | N               | 1          |
| Y                          | Y                    | 4101              | Outlays from mandatory balances |               |                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                          | Y                    | 4101              | -                               | +             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                                      | E             |             |                |               |                  |           |           |             | M             |                  |                   |                   |                | BAL        | X               |                 | U/E               | U/E             |                 |           | N               | 1          |
| Y                          | Y                    | 4101              | +                               | -             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                                      | B             |             |                |               |                  |           |           |             | M             |                  |                   |                   |                | BAL        | X               |                 | U/E               | U/E             |                 |           | N               | 1          |
| Y                          | Y                    | 4101              | -                               | +             | 4882                | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced                     | E             |             |                |               |                  |           |           |             | M             |                  |                   |                   |                | BAL        | X               |                 | U/E               | U/E             |                 |           | N               |            |
| Y                          | Y                    | 4101              | -                               | +             | 4902                | Delivered Orders - Obligations, Paid                                                                    | E             |             |                |               |                  |           |           |             | M             |                  |                   |                   |                | BAL        | X               |                 | U/E               | U/E             |                 |           | N               |            |
| Y                          | Y                    | 4101              | -                               | +             | 4982                | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                                   | E             |             |                |               |                  |           |           |             | M             |                  |                   |                   |                | BAL        | X               |                 | U/E               | U/E             |                 |           | N               |            |
| Y                          | Y                    | 4110              | Outlays, gross (total)          |               |                     |                                                                                                         |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                          | Y                    | 4110              | -                               | +             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                                      | E             |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 | U/E               | U/E             |                 |           |                 | 1          |
| Y                          | Y                    | 4110              | +                               | -             | 4802                | Undelivered Orders - Obligations, Prepaid/Advanced                                                      | B             |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 | U/E               | U/E             |                 |           |                 | 1          |
| Y                          | Y                    | 4110              | -                               | +             | 4882                | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced                     | E             |             |                |               |                  |           |           |             | M             |                  |                   |                   |                | BAL        | X               |                 | U/E               | U/E             |                 |           | N               |            |
| Y                          | Y                    | 4110              | -                               | +             | 4882                | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced                     | E             |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 | U/E               | U/E             |                 | 3         | D/G             |            |
| Y                          | Y                    | 4110              | -                               | +             | 4902                | Delivered Orders - Obligations, Paid                                                                    | E             |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 | U/E               | U/E             |                 |           |                 |            |
| Y                          | Y                    | 4110              | -                               | +             | 4908                | Authority Outlayed Not Yet Disbursed                                                                    | E             |             |                |               |                  |           |           |             | M             |                  |                   |                   |                | NEW        | X               |                 | U                 | U               |                 |           | N               | 1          |
| Y                          | Y                    | 4110              | +                               | -             | 4908                | Authority Outlayed Not Yet Disbursed                                                                    | B             |             |                |               |                  |           |           |             | M             |                  |                   |                   |                | NEW        | X               |                 | U                 | U               |                 |           | N               | 1          |
| Y                          | Y                    | 4110              | -                               | +             | 4982                | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                                   | E             |             |                |               |                  |           |           |             | M             |                  |                   |                   |                | BAL        | X               |                 | U/E               | U/E             |                 |           | N               |            |
| Y                          | Y                    | 4110              | -                               | +             | 4982                | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                                   | E             |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 | U/E               | U/E             |                 | 3         | D/G             |            |
|                            |                      |                   |                                 |               |                     | Offsets against gross budget authority and outlays:                                                     |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                            |                      |                   |                                 |               |                     | Offsetting collections (collected) from:                                                                |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
|                            |                      |                   |                                 |               |                     | 4120 Federal sources (-)                                                                                |               |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |
| Y                          | Y                    | 4120              | -                               | +             | 4212                | Liquidation of Deficiency - Offsetting Collections                                                      | E             |             |                |               |                  |           |           |             | M             |                  |                   |                   | F              |            | X               |                 | U/E               | U/E             |                 |           |                 |            |
| Y                          | Y                    | 4120              | -                               | +             | 4222                | Unfilled Customer Orders With Advance                                                                   | E             |             |                |               |                  |           |           |             | M             |                  |                   |                   | F              |            | X               |                 | U/E               | U/E             |                 |           |                 | 1          |
| Y                          | Y                    | 4120              | +                               | -             | 4222                | Unfilled Customer Orders With Advance                                                                   | B             |             |                |               |                  |           |           |             | M             |                  |                   |                   | F              |            | X               |                 | U/E               | U/E             |                 |           |                 | 1          |
| Y                          | Y                    | 4120              | -                               | +             | 4252                | Reimbursements and Other Income Earned - Collected                                                      | E             |             |                |               |                  |           |           |             | M             |                  |                   |                   | F              |            | X               |                 | U/E               | U/E             |                 |           |                 |            |
| Y                          | Y                    | 4120              | -                               | +             | 4253                | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid                                         | E             |             |                |               |                  |           |           |             | M             |                  |                   |                   | F              |            | X               |                 | U/E               | U/E             |                 |           |                 |            |
| Y                          | Y                    | 4120              | -                               | +             | 4255                | Expenditure Transfers from Trust Funds - 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 of - 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          |

**USSGL Crosswalks for Fiscal 2013 Reporting:**  
**SF 133: Report on Budget Execution and Budgetary Resources**  
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| USSGL Crosswalks for Fiscal 2013 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                     |                   |                    |               | USSGL Account Attributes for FACTS II                          |                                                                                           |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 | TAFS Attributes |                   |                 |                 |           |                 |            |   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------|--------------------|---------------|----------------------------------------------------------------|-------------------------------------------------------------------------------------------|--------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|-------------------|-------------------|----------------|------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|---|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title                                            | Begin/End                                                                                 | Debit/Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agcy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type  | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |   |
| Y                                                                                                                                                                              | Y                   | 4123              | -                  | +             | 4252                                                           |                                                                                           | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   | X/E            |            | X               |                 |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                   | 4123              | -                  | +             | 4253                                                           | Reimbursements and Other Income Earned - Collected                                        | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   | X/E            |            | X               |                 |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                   | 4123              | -                  | +             | 4261                                                           | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid                           | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   | X/E            |            | X               |                 |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                   | 4123              | -                  | +             | 4262                                                           | Actual Collections of Business-Type Fees                                                  | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                   | 4123              | -                  | +             | 4262                                                           | Actual Collections of Loan Principal                                                      | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                   | 4123              | -                  | +             | 4263                                                           | Actual Collections of Loan Interest                                                       | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                   | 4123              | -                  | +             | 4264                                                           | Actual Collections of Rent                                                                | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                   | 4123              | -                  | +             | 4265                                                           | Actual Collections From Sale of Foreclosed Property                                       | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                   | 4123              | -                  | +             | 4266                                                           | Other Actual Business-Type Collections From Non-Federal Sources                           | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                   | 4123              | -                  | +             | 4972                                                           | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   | X/E            |            | X               |                 |                   | U/E             | U/E             |           |                 |            |   |
| 4124 Offsetting governmental collections (from non-Federal sources) (-)                                                                                                        |                     |                   |                    |               |                                                                |                                                                                           |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |   |
| Y                                                                                                                                                                              | Y                   | 4124              | -                  | +             | 4212                                                           | Liquidation of Deficiency - Offsetting Collections                                        | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   | E              |            | X               |                 |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                   | 4124              | -                  | +             | 4260                                                           | Actual Collections of "governmental-type" Fees                                            | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                   | 4124              | -                  | +             | 4267                                                           | Other Actual "governmental-type" Collections From Non-Federal Sources                     | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 |                   | U/E             | U/E             |           |                 |            |   |
| Y                                                                                                                                                                              | Y                   | 4130              |                    |               | Offsets against gross budget authority and outlays (total) (-) |                                                                                           |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |   |
| This line is calculated. Equals the sum of lines 4120 through 4124.                                                                                                            |                     |                   |                    |               |                                                                |                                                                                           |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |   |
| Additional offsets against gross budget authority only:                                                                                                                        |                     |                   |                    |               |                                                                |                                                                                           |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |   |
| 4140 Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)                                                                                |                     |                   |                    |               |                                                                |                                                                                           |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |   |
| Y                                                                                                                                                                              | Y                   | 4140              | -                  | +             | 4221                                                           | Unfilled Customer Orders Without Advance                                                  | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   | F/E            |            | X               |                 |                   | U               | U               |           |                 |            | 1 |
| Y                                                                                                                                                                              | Y                   | 4140              | +                  | -             | 4221                                                           | Unfilled Customer Orders Without Advance                                                  | B            |             |                |               |                  |           |           |             | M             |                  |                   |                   | F/E            |            | X               |                 |                   | U               | U               |           |                 |            | 1 |
| Y                                                                                                                                                                              | Y                   | 4140              | -                  | +             | 4225                                                           | Expenditure Transfers from Trust Funds - Receivable                                       | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 |                   | U               | U               |           |                 |            | 1 |
| Y                                                                                                                                                                              | Y                   | 4140              | +                  | -             | 4225                                                           | Expenditure Transfers from Trust Funds - 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                                                           | Expenditure Transfers from Trust Funds - Receivable                                       | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            | X               |                 |                   | E               |                 |           |                 |            | 1 |
| Y                                                                                                                                                                              | N                   | 4141              | +                  | -             | 4225                                                           | Expenditure Transfers from Trust Funds - 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               |           |                 |            |   |

**USSGL Crosswalks for Fiscal 2013 Reporting:**  
**SF 133: Report on Budget Execution and Budgetary Resources**  
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| USSGL Crosswalks for Fiscal 2021 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                     |                              |                                                                                                                                                                                                                                                                    |               |                     | USSGL Account Attributes for FACTS II                                                                   |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                | TAFS Attributes   |                 |                 |           |                 |            |   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------------|---------------------------------------------------------------------------------------------------------|--------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|-------------------|-------------------|----------------|------------|-----------------|----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|---|
| Applicability to SF133 P&F                                                                                                                                                     | SF 133/P&F Line No. | Debit Funct. Ind.            | Credit Funct. Ind.                                                                                                                                                                                                                                                 | USSGL Account | USSGL Account Title | Begin/End                                                                                               | Debit/Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agcy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior Year Adj. | Reduction Type | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |   |
| N                                                                                                                                                                              | Y                   | 4142                         | -                                                                                                                                                                                                                                                                  | +             | 4222                | Unfilled Customer Orders With Advance                                                                   | B            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 | X              |                   | E               |                 |           |                 |            | 1 |
| N                                                                                                                                                                              | Y                   | 4142                         | +                                                                                                                                                                                                                                                                  | -             | 4252                | Reimbursements and Other Income Earned - Collected                                                      | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 | X              |                   | E               |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | 4142                         | +                                                                                                                                                                                                                                                                  | -             | 4253                | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid                                         | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 | X              |                   | E               |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | 4142                         | +                                                                                                                                                                                                                                                                  | -             | 4255                | Expenditure Transfers from Trust Funds - Collected                                                      | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 | X              |                   | E               |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | 4142                         | +                                                                                                                                                                                                                                                                  | -             | 4260                | Actual Collections of "governmental-type" Fees                                                          | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 | X              |                   | E               |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | 4142                         | +                                                                                                                                                                                                                                                                  | -             | 4261                | Actual Collections of Business-Type Fees                                                                | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 | X              |                   | E               |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | 4142                         | +                                                                                                                                                                                                                                                                  | -             | 4262                | Actual Collections of Loan Principal                                                                    | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 | X              |                   | E               |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | 4142                         | +                                                                                                                                                                                                                                                                  | -             | 4263                | Actual Collections of Loan Interest                                                                     | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 | X              |                   | E               |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | 4142                         | +                                                                                                                                                                                                                                                                  | -             | 4264                | Actual Collections of Rent                                                                              | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 | X              |                   | E               |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | 4142                         | +                                                                                                                                                                                                                                                                  | -             | 4265                | Actual Collections From Sale of Foreclosed Property                                                     | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 | X              |                   | E               |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | 4142                         | +                                                                                                                                                                                                                                                                  | -             | 4266                | Other Actual Business-Type Collections From Non-Federal Sources                                         | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 | X              |                   | E               |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | 4142                         | +                                                                                                                                                                                                                                                                  | -             | 4267                | Other Actual "governmental-type" Collections From Non-Federal Sources                                   | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 | X              |                   | E               |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | 4142                         | +                                                                                                                                                                                                                                                                  | -             | 4271                | Actual Program Fund Subsidy Collected                                                                   | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 | X              |                   | E               |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | 4142                         | +                                                                                                                                                                                                                                                                  | -             | 4275                | Actual Collections From Liquidating Fund                                                                | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 | X              |                   | E               |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | 4142                         | +                                                                                                                                                                                                                                                                  | -             | 4276                | Actual Collections From Financing Fund                                                                  | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 | X              |                   | E               |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | 4142                         | +                                                                                                                                                                                                                                                                  | -             | 4277                | Other Actual Collections - Federal                                                                      | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 | X              |                   | E               |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | 4142                         | +                                                                                                                                                                                                                                                                  | -             | 4872                | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 | X              |                   | E               |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | 4142                         | +                                                                                                                                                                                                                                                                  | -             | 4972                | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected               | E            |             |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 | X              |                   | E               |                 |           |                 |            |   |
|                                                                                                                                                                                |                     | 4143                         | Anticipated offsetting collections                                                                                                                                                                                                                                 |               |                     |                                                                                                         |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |
| Y                                                                                                                                                                              | N                   | 4143                         | -                                                                                                                                                                                                                                                                  | +             | 4047                | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority                      | E            |             |                |               |                  | S         |           |             | M             |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            | 2 |
| Y                                                                                                                                                                              | N                   | 4143                         | -                                                                                                                                                                                                                                                                  | +             | 4060                | Anticipated Collections From Non-Federal Sources                                                        | E            | D           |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            | 2 |
| Y                                                                                                                                                                              | N                   | 4143                         | -                                                                                                                                                                                                                                                                  | +             | 4070                | Anticipated Collections From Federal Sources                                                            | E            | D           |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            | 2 |
| Y                                                                                                                                                                              | N                   | 4143                         | -                                                                                                                                                                                                                                                                  | +             | 4160                | Anticipated Transfers - Current-Year Authority                                                          | E            |             |                |               |                  | S         |           |             | M             |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            | 2 |
| Y                                                                                                                                                                              | N                   | 4143                         | -                                                                                                                                                                                                                                                                  | +             | 4210                | Anticipated Reimbursements and Other Income                                                             | E            | D           |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            | 2 |
| Y                                                                                                                                                                              | N                   | 4143                         | -                                                                                                                                                                                                                                                                  | +             | 4215                | Anticipated Expenditure Transfers from Trust Funds                                                      | E            | D           |                |               |                  |           |           |             | M             |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            | 2 |
| Y                                                                                                                                                                              | Y                   | 4150                         | Additional offsets against budget authority only (total)                                                                                                                                                                                                           |               |                     |                                                                                                         |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |
|                                                                                                                                                                                |                     |                              | This line is calculated. Equals sum of lines 4140, 4141, and 4143 (SF 133); and lines 4140 and 4142 (P&F)..                                                                                                                                                        |               |                     |                                                                                                         |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |
| Y                                                                                                                                                                              | Y                   | 4160                         | Budget authority, net (mandatory)                                                                                                                                                                                                                                  |               |                     |                                                                                                         |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |
|                                                                                                                                                                                |                     |                              | This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140, 4141 and 4143 (SF 133). Line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140 and 4142 (P&F). |               |                     |                                                                                                         |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |
| Y                                                                                                                                                                              | Y                   | 4170                         | Outlays, net (mandatory)                                                                                                                                                                                                                                           |               |                     |                                                                                                         |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |
|                                                                                                                                                                                |                     |                              | This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124.                                                                                                                                                                             |               |                     |                                                                                                         |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |
|                                                                                                                                                                                |                     |                              | Budget authority and outlays, net (total)                                                                                                                                                                                                                          |               |                     |                                                                                                         |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |
| Y                                                                                                                                                                              | Y                   | 4180                         | Budget authority, net (discretionary and mandatory)                                                                                                                                                                                                                |               |                     |                                                                                                         |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |
|                                                                                                                                                                                |                     |                              | This line is calculated. Equals sum of lines 4070 and 4160.                                                                                                                                                                                                        |               |                     |                                                                                                         |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |
| Y                                                                                                                                                                              | Y                   | 4190                         | Outlays, net (discretionary and mandatory)                                                                                                                                                                                                                         |               |                     |                                                                                                         |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |
|                                                                                                                                                                                |                     |                              | This line is calculated. Equals sum of lines 4080 and 4170.                                                                                                                                                                                                        |               |                     |                                                                                                         |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | MEMORANDUM (NON-ADD) ENTRIES |                                                                                                                                                                                                                                                                    |               |                     |                                                                                                         |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |
|                                                                                                                                                                                |                     |                              | Investments in Federal securities:                                                                                                                                                                                                                                 |               |                     |                                                                                                         |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |
|                                                                                                                                                                                |                     | 5000                         | Total investments, start of year: Federal securities: Par value                                                                                                                                                                                                    |               |                     |                                                                                                         |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | 5000                         | +                                                                                                                                                                                                                                                                  | -             | 1610                | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt                         | B            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | 5000                         | +                                                                                                                                                                                                                                                                  | -             | 1620                | Investments in Securities Other Than the Bureau of the Public Debt Securities                           | B            |             |                |               |                  |           |           |             |               |                  |                   |                   | F              |            |                 |                |                   | U               |                 |           |                 |            |   |
| N                                                                                                                                                                              | Y                   | 5000                         | +                                                                                                                                                                                                                                                                  | -             | 1630                | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                  | B            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |   |
|                                                                                                                                                                                |                     | 5001                         | Total investments, end of year: Federal securities: Par value                                                                                                                                                                                                      |               |                     |                                                                                                         |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |   |

## USSGL Crosswalks for Fiscal 2013 Reporting:

## SF 133: Report on Budget Execution and Budgetary Resources

## Schedule P: Program and Financing (P&amp;F), Prior Year Actual Column

| Applicability to SF133 P&F | SF 133/P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title                                                                   | Begin/End                                                                              | Debit/Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agcy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior Year Adj. | Reduction Type | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|----------------------------|---------------------|-------------------|--------------------|---------------|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|--------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|-------------------|-------------------|----------------|------------|-----------------|----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|
| N                          | Y                   | 5001              | +                  | -             | 1610                                                                                  | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt        | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |
| N                          | Y                   | 5001              | +                  | -             | 1620                                                                                  | Investments in Securities Other Than the Bureau of the Public Debt Securities          | E            |             |                |               |                  |           |           |             |               |                  |                   |                   | F              |            |                 |                |                   | U               |                 |           |                 |            |
| N                          | Y                   | 5001              | +                  | -             | 1630                                                                                  | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 |           |                 |            |
|                            |                     |                   |                    |               | Investments in non-Federal securities:                                                |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
|                            |                     |                   |                    |               | 5010 Total investments, start of year: non-Federal securities: Market value           |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
| N                          | Y                   | 5010              | +                  | -             | 1205                                                                                  | Foreign Currency Denominated Equivalent Assets                                         | B            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 | 3         |                 |            |
| N                          | Y                   | 5010              | +                  | -             | 1209                                                                                  | Uninvested Foreign Currency                                                            | B            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 | 3         |                 |            |
| N                          | Y                   | 5010              | +                  | -             | 1618                                                                                  | Market Adjustment - Investments                                                        | B            |             |                |               |                  |           |           |             |               |                  |                   |                   | X/E            |            |                 |                |                   | U               |                 |           |                 |            |
| N                          | Y                   | 5010              | +                  | -             | 1620                                                                                  | Investments in Securities Other Than the Bureau of the Public Debt Securities          | B            |             |                |               |                  |           |           |             |               |                  |                   |                   | X/E            |            |                 |                |                   | U               |                 |           |                 |            |
| N                          | Y                   | 5010              | +                  | -             | 1621                                                                                  | Discount on Securities Other Than the Bureau of the Public Debt Securities             | B            |             |                |               |                  |           |           |             |               |                  |                   |                   | X/E            |            |                 |                |                   | U               |                 |           |                 |            |
| N                          | Y                   | 5010              | +                  | -             | 1622                                                                                  | Premium on Securities Other Than the Bureau of Public Debt Securities                  | B            |             |                |               |                  |           |           |             |               |                  |                   |                   | X/E            |            |                 |                |                   | U               |                 |           |                 |            |
| N                          | Y                   | 5010              | +                  | -             | 1670                                                                                  | Foreign Investments                                                                    | B            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 | 3         |                 |            |
| N                          | Y                   | 5010              | +                  | -             | 1671                                                                                  | Discount on Foreign Investments                                                        | B            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 | 3         |                 |            |
| N                          | Y                   | 5010              | +                  | -             | 1672                                                                                  | Premium on Foreign Investments                                                         | B            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 | 3         |                 |            |
| N                          | Y                   | 5010              | +                  | -             | 1679                                                                                  | Foreign Exchange Rate Revalue Adjustments - Investments                                | B            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 | 3         |                 |            |
|                            |                     |                   |                    |               | 5011 Total investments, end of year: non-Federal securities: Market value             |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
| N                          | Y                   | 5011              | +                  | -             | 1205                                                                                  | Foreign Currency Denominated Equivalent Assets                                         | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 | 3         |                 |            |
| N                          | Y                   | 5011              | +                  | -             | 1209                                                                                  | Uninvested Foreign Currency                                                            | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 | 3         |                 |            |
| N                          | Y                   | 5011              | +                  | -             | 1618                                                                                  | Market Adjustment - Investments                                                        | E            |             |                |               |                  |           |           |             |               |                  |                   |                   | X/E            |            |                 |                |                   | U               |                 |           |                 |            |
| N                          | Y                   | 5011              | +                  | -             | 1620                                                                                  | Investments in Securities Other Than the Bureau of the Public Debt Securities          | E            |             |                |               |                  |           |           |             |               |                  |                   |                   | X/E            |            |                 |                |                   | U               |                 |           |                 |            |
| N                          | Y                   | 5011              | +                  | -             | 1621                                                                                  | Discount on Securities Other Than the Bureau of the Public Debt Securities             | E            |             |                |               |                  |           |           |             |               |                  |                   |                   | X/E            |            |                 |                |                   | U               |                 |           |                 |            |
| N                          | Y                   | 5011              | +                  | -             | 1622                                                                                  | Premium on Securities Other Than the Bureau of Public Debt Securities                  | E            |             |                |               |                  |           |           |             |               |                  |                   |                   | X/E            |            |                 |                |                   | U               |                 |           |                 |            |
| N                          | Y                   | 5011              | +                  | -             | 1670                                                                                  | Foreign Investments                                                                    | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 | 3         |                 |            |
| N                          | Y                   | 5011              | +                  | -             | 1671                                                                                  | Discount on Foreign Investments                                                        | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 | 3         |                 |            |
| N                          | Y                   | 5011              | +                  | -             | 1672                                                                                  | Premium on Foreign Investments                                                         | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 | 3         |                 |            |
| N                          | Y                   | 5011              | +                  | -             | 1679                                                                                  | Foreign Exchange Rate Revalue Adjustments - Investments                                | E            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 | 3         |                 |            |
|                            |                     |                   |                    |               | Contract authority:                                                                   |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
| N                          | Y                   | 5050              |                    |               | Unobligated balance, start of year: Contract authority                                |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
|                            |                     |                   |                    |               | This line is not required to be supported by the USSGL.                               |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
| N                          | Y                   | 5051              |                    |               | Unobligated balance, end of year: Contract authority                                  |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
|                            |                     |                   |                    |               | This line is not required to be supported by the USSGL.                               |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
| N                          | Y                   | 5052              |                    |               | Obligated balance, start of year: Contract authority                                  |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
|                            |                     |                   |                    |               | This line is not required to be supported by the USSGL.                               |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
| N                          | Y                   | 5053              |                    |               | Obligated balance, end of year: Contract authority                                    |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
|                            |                     |                   |                    |               | This line is not required to be supported by the USSGL.                               |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
| N                          | Y                   | 5054              |                    |               | Fund balance in excess of liquidating requirements, start of year: Contract authority |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
|                            |                     |                   |                    |               | This line is not required to be supported by the USSGL.                               |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
| N                          | Y                   | 5055              |                    |               | Fund balance in excess of liquidating requirements, end of year: Contract authority   |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
|                            |                     |                   |                    |               | This line is not required to be supported by the USSGL.                               |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
| N                          | Y                   | 5061              |                    |               | Limitation on obligations (Transportation trust funds)                                |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
|                            |                     |                   |                    |               | This line is not required to be supported by the USSGL.                               |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
|                            |                     |                   |                    |               | Repayable advances:                                                                   |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
|                            |                     |                   |                    |               | 5080 Outstanding debt, SOY: Repayable advances (-)                                    |                                                                                        |              |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   |                 |                 |           |                 |            |
| N                          | Y                   | 5080              | -                  | +             | 2510                                                                                  | Principal Payable to the Bureau of the Public Debt                                     | B            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 | 2/7       |                 |            |
| N                          | Y                   | 5080              | -                  | +             | 2590                                                                                  | Other Debt                                                                             | B            |             |                |               |                  |           |           |             |               |                  |                   |                   |                |            |                 |                |                   | U               |                 | 2/7       |                 |            |

USSGL Crosswalks for Fiscal 2013 Reporting:  
SF 133: Report on Budget Execution and Budgetary Resources  
Schedule P: Program and Financing (P&F), Prior Year Actual Column

| USSGL Crosswalk: Fiscal 2013 Reporting:<br>SF 133: Report on Budget Execution and Budgetary Resources<br>Schedule P: Program and Financing (P&F), Prior Year Actual Column |                      |                   |                                                                                  |               | USSGL Account Attributes for FACTS II                                                                  |                                                                                                   |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | TAFS Attributes |                   |                 |                 |           |                 |            |  |  |  |  |  |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------|----------------------------------------------------------------------------------|---------------|--------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------|-------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------|-----------------|------------|--|--|--|--|--|--|--|
| Applicability to SF133 P&F                                                                                                                                                 | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind.                                                               | USSGL Account | USSGL Account Title                                                                                    | Begin/ End                                                                                        | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Prior-Year Adj. | Reduction Type  | SF133 TAFS Status | P&F TAFS Status | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |  |  |  |  |  |  |  |
|                                                                                                                                                                            |                      |                   |                                                                                  |               | <b>5081 Outstanding debt, EOY: Repayable advances (-)</b>                                              |                                                                                                   |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |  |  |  |  |  |  |
| N                                                                                                                                                                          | Y                    | 5081              | -                                                                                | +             | 2510                                                                                                   | Principal Payable to the Bureau of the Public Debt                                                | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 | U               |           | 2/7             |            |  |  |  |  |  |  |  |
| N                                                                                                                                                                          | Y                    | 5081              | -                                                                                | +             | 2590                                                                                                   | Other Debt                                                                                        | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 | U               |           | 2/7             |            |  |  |  |  |  |  |  |
|                                                                                                                                                                            |                      |                   |                                                                                  |               | <b>5082 Borrowing: Repayable advances</b>                                                              |                                                                                                   |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |  |  |  |  |  |  |
| N                                                                                                                                                                          | Y                    | 5082              | +                                                                                | -             | 4128                                                                                                   | Amounts Appropriated From Specific Invested TAFS - Transfers-In                                   | E             |             |                |               |                  | B         |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 | U               |           | 2/7             |            |  |  |  |  |  |  |  |
| N                                                                                                                                                                          | Y                    | 5082              | -                                                                                | +             | 4145                                                                                                   | Borrowing Authority Converted to Cash                                                             | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 | U               |           | 2/7             |            |  |  |  |  |  |  |  |
|                                                                                                                                                                            |                      |                   |                                                                                  |               | <b>Unavailable offsetting collections:</b>                                                             |                                                                                                   |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |  |  |  |  |  |  |
|                                                                                                                                                                            |                      |                   |                                                                                  |               | <b>5090 Unavailable balance, start of year: Offsetting collections</b>                                 |                                                                                                   |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |  |  |  |  |  |  |
| N                                                                                                                                                                          | Y                    | 5090              | -                                                                                | +             | 4158                                                                                                   | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   |                 | U               |           | 1/3/4           |            |  |  |  |  |  |  |  |
| N                                                                                                                                                                          | Y                    | 5090              | -                                                                                | +             | 4382                                                                                                   | Temporary Reduction - New Budget Authority                                                        | E             |             |                |               |                  | S         |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   |                 | U               |           | 1/3/4           |            |  |  |  |  |  |  |  |
| N                                                                                                                                                                          | Y                    | 5090              | -                                                                                | +             | 4383                                                                                                   | Temporary Reduction - Prior-Year Balances                                                         | E             |             |                |               |                  | S         |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   |                 | U               |           | 1/3/4           |            |  |  |  |  |  |  |  |
| N                                                                                                                                                                          | Y                    | 5090              | -                                                                                | +             | 4384                                                                                                   | Temporary Reduction/Cancellation Returned by Appropriation                                        | B             |             |                |               |                  | S         |           |             |               |                  |                  |                   |                |            |                 | X               |                   |                 | U               |           | 1/3/4           |            |  |  |  |  |  |  |  |
| N                                                                                                                                                                          | Y                    | 5090              | -                                                                                | +             | 4384                                                                                                   | Temporary Reduction/Cancellation Returned by Appropriation                                        | E             |             |                |               |                  | S         |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   |                 | U               |           | 1/3/4           |            |  |  |  |  |  |  |  |
| N                                                                                                                                                                          | Y                    | 5090              | -                                                                                | +             | 4398                                                                                                   | Offsetting Collections Temporarily Precluded From Obligation                                      | B             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | X               |                   |                 | U               |           | 1/3/4           |            |  |  |  |  |  |  |  |
| N                                                                                                                                                                          | Y                    | 5090              | -                                                                                | +             | 4398                                                                                                   | Offsetting Collections Temporarily Precluded From Obligation                                      | E             |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 | B/P             |                   |                 | U               |           | 1/3/4           |            |  |  |  |  |  |  |  |
|                                                                                                                                                                            |                      |                   |                                                                                  |               | <b>5091 Unavailable balance, end of year: Offsetting collections</b>                                   |                                                                                                   |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |  |  |  |  |  |  |
| 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. |                                                                                                   |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |  |  |  |  |  |  |
|                                                                                                                                                                            |                      |                   |                                                                                  |               | <b>Discretionary mandated transfers:</b>                                                               |                                                                                                   |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |  |  |  |  |  |  |
| 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.                          |               |                                                                                                        |                                                                                                   |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |  |  |  |  |  |  |
|                                                                                                                                                                            |                      |                   | <b>UNFUNDED DEFICIENCIES</b>                                                     |               |                                                                                                        |                                                                                                   |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |  |  |  |  |  |  |
| Y                                                                                                                                                                          | Y                    | 7000              | Unfunded deficiency, start of year (-)                                           |               |                                                                                                        |                                                                                                   |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |  |  |  |  |  |  |
|                                                                                                                                                                            |                      |                   | <b>Change in deficiency during the year:</b>                                     |               |                                                                                                        |                                                                                                   |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |  |  |  |  |  |  |
| Y                                                                                                                                                                          | Y                    | 7010              | New deficiency (-)                                                               |               |                                                                                                        |                                                                                                   |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |  |  |  |  |  |  |
|                                                                                                                                                                            |                      |                   | This line is not required to be supported by the USSGL at this time, but will be |               |                                                                                                        |                                                                                                   |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |  |  |  |  |  |  |
| 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 |               |                                                                                                        |                                                                                                   |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |  |  |  |  |  |  |
| 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 |               |                                                                                                        |                                                                                                   |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |  |  |  |  |  |  |
| 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 |               |                                                                                                        |                                                                                                   |               |             |                |               |                  |           |           |             |               |                  |                  |                   |                |            |                 |                 |                   |                 |                 |           |                 |            |  |  |  |  |  |  |  |

**FOOTNOTES AND ADDITIONAL INFORMATION:****ADDITIONAL INFORMATION**

- For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report."

**FOOTNOTES**

1/ When the SF 133/P&F line numbers use both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

2/ Anticipated amounts should be zero for the yearend preclosing trial balance.

3/ The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

4/ Refer to OMB Circular No. A-11 for detailed information on reporting Apport. Cat. B information.

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 Reporting

| FMS 2108      |                         | USSGL Account |                                                                                                                                                    | USSGL Account Attributes/1 |           |               |               |        |             |
|---------------|-------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------|---------------|---------------|--------|-------------|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number        | Title                                                                                                                                              | Begin / End                | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
|               |                         |               |                                                                                                                                                    |                            |           |               |               |        |             |
|               |                         |               | <b>For All Unexpended Balances:</b>                                                                                                                |                            |           |               |               |        |             |
|               |                         |               |                                                                                                                                                    |                            |           |               |               |        |             |
| <b>1</b>      |                         |               | <b>Treasury Appropriation Fund Symbol</b>                                                                                                          |                            |           |               |               |        |             |
|               |                         |               |                                                                                                                                                    |                            |           |               |               |        |             |
| <b>2</b>      |                         |               | <b>Preclosing Unexpended Balance - Treasury Supplied</b>                                                                                           |                            |           |               |               |        |             |
|               |                         |               |                                                                                                                                                    |                            |           |               |               |        |             |
| <b>3</b>      |                         |               | N/A                                                                                                                                                |                            |           |               |               |        |             |
|               |                         |               |                                                                                                                                                    |                            |           |               |               |        |             |
| <b>4</b>      |                         |               | <b>Unobligated and Obligated Balance Withdrawn/Canceled</b>                                                                                        |                            |           |               |               |        |             |
| 4             |                         | 4350          | Canceled Authority                                                                                                                                 | E                          |           |               |               | B/P/X  |             |
| 4             |                         | 4391          | Adjustments to Indefinite Appropriations                                                                                                           | E                          |           |               |               | B/X    |             |
|               |                         |               |                                                                                                                                                    |                            |           |               |               |        |             |
| <b>5</b>      |                         |               | <b>Postclosing Unexpended Balance</b>                                                                                                              |                            |           |               |               |        |             |
| 5             |                         | 1010          | Fund Balance With Treasury                                                                                                                         | E                          |           |               |               |        |             |
|               |                         |               |                                                                                                                                                    |                            |           |               |               |        |             |
| <b>6</b>      |                         |               | <b>Other Authorizations</b>                                                                                                                        |                            |           |               |               |        |             |
|               |                         |               |                                                                                                                                                    |                            |           |               |               |        |             |
|               |                         |               | <b>For Treasury Appropriation Fund Symbols With Unrealized Discounts:</b>                                                                          |                            |           |               |               |        |             |
| 6             | 911                     | 1611          | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt                                                                       | E                          |           |               |               |        | 2           |
| 6             | 911                     | 1621          | Discount on Securities Other Than the Bureau of the Public Debt Securities                                                                         | E                          |           |               |               |        | 2, 3        |
|               |                         |               |                                                                                                                                                    |                            |           |               |               |        |             |
|               |                         |               | <b>For Treasury Appropriation Fund Symbols With Imprest Funds:</b>                                                                                 |                            |           |               |               |        |             |
| 6             | 921                     | 1120          | Imprest Funds                                                                                                                                      | E                          |           |               |               |        | 2           |
| 6             | 921                     | 1125          | U.S. Debit Card Funds                                                                                                                              | E                          |           |               |               |        | 2           |
| 6             | 921                     | 1130          | Funds Held by the Public                                                                                                                           | E                          |           |               |               |        | 2           |
| 6             | 961                     | 1190          | Other Cash                                                                                                                                         | E                          |           |               |               |        | 2           |
| 6             | 961                     | 1193          | International Monetary Fund Assets - Reserve Position                                                                                              | E                          |           |               |               |        | 2           |
| 6             | 965                     | 1194          | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights                                                                            | E                          |           |               |               |        | 2           |
| 6             | 921                     | 1205          | Foreign Currency Denominated Equivalent Assets                                                                                                     | E                          |           |               |               |        | 2           |
| 6             | 921                     | 1209          | Uninvested Foreign Currency                                                                                                                        | E                          |           |               |               |        | 2           |
|               |                         |               |                                                                                                                                                    |                            |           |               |               |        |             |
|               |                         |               | <b>For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:</b>                                                             |                            |           |               |               |        |             |
| 6             | 931                     | 1631          | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                                                                | E                          |           |               |               |        | 2, 4        |
| 6             | 931                     | 1633          | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                                                | E                          |           |               |               |        | 2, 4        |
|               |                         |               |                                                                                                                                                    |                            |           |               |               |        |             |
|               |                         |               | <b>For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:</b>                                                            |                            |           |               |               |        |             |
| 6             | 971                     | 1610          | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt                                                                    | E                          |           |               |               |        | 2           |
| 6             | 971                     | 1630          | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                                                             | E                          |           |               |               |        | 2           |
|               |                         |               |                                                                                                                                                    |                            |           |               |               |        |             |
|               |                         |               | <b>For Treasury Appropriation Fund Symbols With Investments in Agency Securities:</b>                                                              |                            |           |               |               |        |             |
| 6             | 972                     | 1620          | Investments in Securities Other Than the Bureau of the Public Debt Securities                                                                      | E                          |           |               | F             |        | 2, 3        |
|               |                         |               |                                                                                                                                                    |                            |           |               |               |        |             |
|               |                         |               | <b>For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY</b> |                            |           |               |               |        |             |
| 6             | 973                     | 1618          | Market Adjustment - Investments                                                                                                                    | E                          |           |               |               |        | 2, 3        |
| 6             | 973                     | 1620          | Investments in Securities Other Than the Bureau of the Public Debt Securities                                                                      | E                          |           |               | X             |        | 2, 3        |
| 6             | 973                     | 1670          | Foreign Investments                                                                                                                                | E                          |           |               |               |        | 2           |
| 6             | 973                     | 1671          | Discount on Foreign Investments                                                                                                                    | E                          |           |               |               |        | 2           |
| 6             | 973                     | 1672          | Premium on Foreign Investments                                                                                                                     | E                          |           |               |               |        | 2           |
| 6             | 973                     | 1679          | Foreign Exchange Rate Revalue Adjustments - Investments                                                                                            | E                          |           |               |               |        | 2           |
|               |                         |               |                                                                                                                                                    |                            |           |               |               |        |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2013 Reporting

| FMS 2108      |                         | USSGL Account |                                                    | USSGL Account Attributes/1 |           |               |               |        |             |
|---------------|-------------------------|---------------|----------------------------------------------------|----------------------------|-----------|---------------|---------------|--------|-------------|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number        | Title                                              | Begin / End                | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
| 1             |                         |               | Treasury Appropriation Fund Symbol                 |                            |           |               |               |        |             |
| 2             |                         |               | Balance of Borrowing Authority - Treasury Supplied |                            |           |               |               |        |             |
| 3             |                         |               | Increases and Rescissions                          |                            |           |               |               |        |             |
| 3             | 951                     | 4140          | Substitution of Borrowing Authority                | E                          | P/S       | F/T           |               | B/X    | 2           |
| 3             | 962                     | 4140          | Substitution of Borrowing Authority                | E                          | P/S       | P             |               | B/X    | 2           |
| 3             | 951                     | 4141          | Current-Year Borrowing Authority Realized          | E                          |           | F/T           |               | P/X    | 2           |
| 3             | 962                     | 4141          | Current-Year Borrowing Authority Realized          | E                          |           | P             |               | P/X    | 2           |
| 3             | 951                     | 4392          | Permanent Reduction - New Budget Authority         | E                          | B         | F/T           |               | B/X    | 2           |
| 3             | 962                     | 4392          | Permanent Reduction - New Budget Authority         | E                          | B         | P             |               | B/X    | 2           |
| 3             | 951                     | 4393          | Permanent Reduction - Prior-Year Balances          | E                          | B         | F/T           |               | B/X    | 2           |
| 3             | 962                     | 4393          | Permanent Reduction - Prior-Year Balances          | E                          | B         | P             |               | B/X    | 2           |
| 4             |                         |               | Borrowings                                         |                            |           |               |               |        |             |
| 4             | 951                     | 4145          | Borrowing Authority Converted to Cash              | E                          |           | F/T           |               | B/X    | 2           |
| 4             | 962                     | 4145          | Borrowing Authority Converted to Cash              | E                          |           | P             |               | B/X    | 2           |
| 5             |                         |               | N/A                                                |                            |           |               |               |        |             |
|               |                         |               | CALC (2 +/- 3 - 4) Also Equals:                    |                            |           |               |               |        |             |
| 6             |                         |               | Balance                                            |                            |           |               |               |        |             |
| 6             | 951                     | 4140          | Substitution of Borrowing Authority                | E                          |           | F/T           |               | B/X    | 2           |
| 6             | 962                     | 4140          | Substitution of Borrowing Authority                | E                          |           | P             |               | B/X    | 2           |
| 6             | 951                     | 4141          | Current-Year Borrowing Authority Realized          | E                          |           | F/T           |               | P/X    | 2           |
| 6             | 962                     | 4141          | Current-Year Borrowing Authority Realized          | E                          |           | P             |               | P/X    | 2           |
| 6             | 951                     | 4145          | Borrowing Authority Converted to Cash              | E                          |           | F/T           |               | B/X    | 2           |
| 6             | 962                     | 4145          | Borrowing Authority Converted to Cash              | E                          |           | P             |               | B/X    | 2           |
| 6             | 951                     | 4149          | Borrowing Authority Carried Forward                | B                          |           | F/T           |               |        | 2           |
| 6             | 962                     | 4149          | Borrowing Authority Carried Forward                | B                          |           | P             |               |        | 2           |
| 6             | 951                     | 4392          | Permanent Reduction - New Budget Authority         | E                          | B         | F/T           |               | B/X    | 2           |
| 6             | 962                     | 4392          | Permanent Reduction - New Budget Authority         | E                          | B         | P             |               | B/X    | 2           |
| 6             | 951                     | 4393          | Permanent Reduction - Prior-Year Balances          | E                          | B         | F/T           |               | B/X    | 2           |
| 6             | 962                     | 4393          | Permanent Reduction - Prior-Year Balances          | E                          | B         | P             |               | B/X    | 2           |



## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2013 Reporting

| FMS 2108                          |                         | USSGL Account |                                                                   | USSGL Account Attributes/1 |           |               |               |        |             |
|-----------------------------------|-------------------------|---------------|-------------------------------------------------------------------|----------------------------|-----------|---------------|---------------|--------|-------------|
| Column Number                     | Auth. Ind./2 (RT7 Ind.) | Number        | Title                                                             | Begin / End                | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
| 1                                 |                         |               | Treasury Appropriation Fund Symbol                                |                            |           |               |               |        |             |
| 2                                 |                         |               | Balance of Borrowing Authority - Treasury Supplied                |                            |           |               |               |        |             |
| 3                                 |                         |               | Increases                                                         |                            |           |               |               |        |             |
| 3                                 | 951                     | 4141          | Current-Year Borrowing Authority Realized                         | E                          |           | F/T           |               | P/X    | 2           |
| 3                                 | 962                     | 4141          | Current-Year Borrowing Authority Realized                         | E                          |           | P             |               | P/X    | 2           |
| 4                                 |                         |               | Borrowings                                                        |                            |           |               |               |        |             |
| 4                                 | 951                     | 4145          | Borrowing Authority Converted to Cash                             | E                          |           | F/T           |               | B/X    | 2           |
| 4                                 | 962                     | 4145          | Borrowing Authority Converted to Cash                             | E                          |           | P             |               | B/X    | 2           |
| 5                                 |                         |               | Adjustments                                                       |                            |           |               |               |        |             |
| 5                                 | 951                     | 4140          | Substitution of Borrowing Authority                               | E                          | P/S       | F/T           |               | B/P/X  | 2           |
| 5                                 | 962                     | 4140          | Substitution of Borrowing Authority                               | E                          | P/S       | P             |               | B/P/X  | 2           |
| 5                                 | 951                     | 4143          | Current-Year Decreases to Indefinite Borrowing Authority Realized | E                          |           | F/T           |               | P/X    | 2           |
| 5                                 | 962                     | 4143          | Current-Year Decreases to Indefinite Borrowing Authority Realized | E                          |           | P             |               | P/X    | 2           |
| 5                                 | 951                     | 4144          | Borrowing Authority Withdrawn                                     | E                          |           | F/T           |               | P/X    | 2           |
| 5                                 | 962                     | 4144          | Borrowing Authority Withdrawn                                     | E                          |           | P             |               | P/X    | 2           |
| CALC (2 + 3 - 4 - 5) Also Equals: |                         |               |                                                                   |                            |           |               |               |        |             |
| 6                                 |                         |               | Balance                                                           |                            |           |               |               |        |             |
| 6                                 | 951                     | 4140          | Substitution of Borrowing Authority                               | E                          |           | F/T           |               | B/X    | 2           |
| 6                                 | 962                     | 4140          | Substitution of Borrowing Authority                               | E                          |           | P             |               | B/X    | 2           |
| 6                                 | 951                     | 4141          | Current-Year Borrowing Authority Realized                         | E                          |           | F/T           |               | P/X    | 2           |
| 6                                 | 962                     | 4141          | Current-Year Borrowing Authority Realized                         | E                          |           | P             |               | P/X    | 2           |
| 6                                 | 951                     | 4143          | Current-Year Decreases to Indefinite Borrowing Authority Realized | E                          |           | F/T           |               | P/X    | 2           |
| 6                                 | 962                     | 4143          | Current-Year Decreases to Indefinite Borrowing Authority Realized | E                          |           | P             |               | P/X    | 2           |
| 6                                 | 951                     | 4144          | Borrowing Authority Withdrawn                                     | E                          |           | F/T           |               | P/X    | 2           |
| 6                                 | 962                     | 4144          | Borrowing Authority Withdrawn                                     | E                          |           | P             |               | P/X    | 2           |
| 6                                 | 951                     | 4145          | Borrowing Authority Converted to Cash                             | E                          |           | F/T           |               | B/X    | 2           |
| 6                                 | 962                     | 4145          | Borrowing Authority Converted to Cash                             | E                          |           | P             |               | B/X    | 2           |
| 6                                 | 951                     | 4149          | Borrowing Authority Carried Forward                               | B                          |           | F/T           |               |        | 2           |
| 6                                 | 962                     | 4149          | Borrowing Authority Carried Forward                               | B                          |           | P             |               |        | 2           |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2013 Reporting

| FMS 2108                                   |                                                          | USSGL Account |                                                    | USSGL Account Attributes/1 |           |               |               |        |             |
|--------------------------------------------|----------------------------------------------------------|---------------|----------------------------------------------------|----------------------------|-----------|---------------|---------------|--------|-------------|
| Column Number                              | Auth. Ind./2 (RT7 Ind.)                                  | Number        | Title                                              | Begin / End                | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
| <b>1</b>                                   | <b>Treasury Appropriation Fund Symbol</b>                |               |                                                    |                            |           |               |               |        |             |
| <b>2</b>                                   | <b>Balance of Contract Authority - Treasury Supplied</b> |               |                                                    |                            |           |               |               |        |             |
| <b>3</b>                                   | <b>New Contract Authority</b>                            |               |                                                    |                            |           |               |               |        |             |
| 3                                          | 941                                                      | 4131          | Current-Year Contract Authority Realized           | E                          |           |               |               | P/X    | 2           |
| <b>4</b>                                   | <b>Appropriations To Liquidate</b>                       |               |                                                    |                            |           |               |               |        |             |
| 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           |
| <b>5</b>                                   | <b>Writeoffs, Restorations, or Adjustments</b>           |               |                                                    |                            |           |               |               |        |             |
| 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           |
| <b>CALC (2 + 3 - 4 +/- 5) Also Equals:</b> |                                                          |               |                                                    |                            |           |               |               |        |             |
| <b>6</b>                                   | <b>Balance of Unfunded Contract Authority</b>            |               |                                                    |                            |           |               |               |        |             |
| 6                                          | 941                                                      | 4131          | Current-Year Contract Authority Realized           | E                          |           |               |               | 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           |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2013 Reporting

| FMS 2108      |                         |        | USSGL Account                                      | USSGL Account Attributes/1 |           |               |               |        |             |
|---------------|-------------------------|--------|----------------------------------------------------|----------------------------|-----------|---------------|---------------|--------|-------------|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title                                              | Begin / End                | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
| 1             |                         |        | Treasury Appropriation Fund Symbol                 |                            |           |               |               |        |             |
| 2             |                         |        | Balance of Contract Authority - Treasury Supplied  |                            |           |               |               |        |             |
| 3             |                         |        | New Contract Authority                             |                            |           |               |               |        |             |
| 3             | 941                     | 4131   | Current-Year Contract Authority Realized           | E                          |           |               |               | P/X    | 2           |
| 4             |                         |        | Appropriations To Liquidate                        |                            |           |               |               |        |             |
| 4             | 941                     | 4135   | Contract Authority Liquidated                      | E                          | P         |               |               | B/P/X  | 2           |
| 4             | 941                     | 4136   | Contract Authority To Be Liquidated by Trust Funds | E                          |           |               |               | P/X    | 2           |
| 4             | 941                     | 4136   | Contract Authority To Be Liquidated by Trust Funds | B                          |           |               |               | X      | 2           |
| 5             |                         |        | Writeoffs, Restorations, or Adjustments            |                            |           |               |               |        |             |
| 5             | 941                     | 4132   | Substitution of Contract Authority                 | E                          | S         |               |               | P/X    | 2           |
| 5             | 941                     | 4133   | Decreases to Indefinite Contract Authority         | E                          |           |               |               | P/X    | 2           |
| 5             | 941                     | 4134   | Contract Authority Withdrawn                       | E                          |           |               |               | P/X    | 2           |
| 5             | 941                     | 4135   | Contract Authority Liquidated                      | E                          | S         |               |               | B/P/X  | 2           |
|               |                         |        |                                                    |                            |           |               |               |        |             |
|               |                         |        | CALC (2 + 3 - 4 -5) Also Equals:                   |                            |           |               |               |        |             |
| 6             |                         |        | Balance of Unfunded Contract Authority             |                            |           |               |               |        |             |
| 6             | 941                     | 4131   | Current-Year Contract Authority Realized           | E                          |           |               |               | P/X    | 2           |
| 6             | 941                     | 4132   | Substitution of Contract Authority                 | E                          | S         |               |               | P/X    | 2           |
| 6             | 941                     | 4133   | Decreases to Indefinite Contract Authority         | E                          |           |               |               | P/X    | 2           |
| 6             | 941                     | 4134   | Contract Authority Withdrawn                       | E                          |           |               |               | P/X    | 2           |
| 6             | 941                     | 4135   | Contract Authority Liquidated                      | E                          |           |               |               | B/P/X  | 2           |
| 6             | 941                     | 4136   | Contract Authority To Be Liquidated by Trust Funds | E                          |           |               |               | P/X    | 2           |
| 6             | 941                     | 4139   | Contract Authority Carried Forward                 | B                          |           |               |               |        | 2           |
|               |                         |        |                                                    |                            |           |               |               |        |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2013 Reporting

| FMS 2108      |                         | USSGL Account |                                                                                                                           | USSGL Account Attributes/1 |           |               |               |        |             |
|---------------|-------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------|---------------|---------------|--------|-------------|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number        | Title                                                                                                                     | Begin / End                | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
|               |                         |               | <b>For all Treasury appropriation Fund Symbols:</b>                                                                       |                            |           |               |               |        |             |
|               |                         |               |                                                                                                                           |                            |           |               |               |        |             |
| <b>7</b>      |                         |               | <b>Reimbursements Earned and Refunds</b>                                                                                  |                            |           |               |               |        |             |
| 7             |                         | 4081          | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred                          | E                          |           |               |               |        |             |
| 7             |                         | 4082          | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred                                | E                          |           |               |               |        |             |
| 7             |                         | 4083          | Transfers - Current-Year Authority - Receivable - Transferred                                                             | E                          |           |               |               |        |             |
| 7             |                         | 4121          | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation                                 | E                          |           |               |               | B/P/X  | 7           |
| 7             |                         | 4123          | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction                          | E                          |           |               |               | B/P/X  |             |
| 7             |                         | 4126          | Amounts Appropriated From Specific Invested TAFS - Receivable                                                             | E                          |           |               |               | B/P/X  |             |
| 7             |                         | 4137          | Transfers of Contract Authority - Allocation                                                                              | E                          |           |               | F             | B/P/X  |             |
| 7             |                         | 4153          | Transfers of Contract Authority - Nonallocation                                                                           | E                          |           |               | F             | B/P/X  |             |
| 7             |                         | 4154          | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred                                               | E                          |           |               |               | B/P/X  |             |
| 7             |                         | 4166          | Allocations of Realized Authority - To Be Transferred From Invested Balances                                              | E                          |           |               | F             | B/P/X  |             |
| 7             |                         | 4168          | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E                          |           |               | F             | B/P/X  |             |
| 7             |                         | 4171          | Nonallocation Transfers of Invested Balances - Receivable                                                                 | E                          |           |               |               | B/P/X  |             |
| 7             |                         | 4199          | Transfer of Expired Expenditure Transfers - Receivable                                                                    | E                          |           |               | F             | P/X    |             |
| 7             |                         | 4225          | Expenditure Transfers from Trust Funds - Receivable                                                                       | E                          |           |               |               | B/P/X  |             |
| 7             |                         | 4232          | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred                                                 | E                          |           |               | F             | B/P/X  |             |
| 7             |                         | 4233          | Reimbursements and Other Income Earned - Receivable - Transferred                                                         | E                          |           |               |               | B/P/X  |             |
| 7             |                         | 4234          | Other Federal Receivables - Transferred                                                                                   | E                          |           |               | F             | B/P/X  |             |
| 7             |                         | 4251          | Reimbursements and Other Income Earned - Receivable                                                                       | E                          |           |               | F/E           | B/P/X  |             |
| 7             |                         | 4283          | Interest Receivable From Treasury                                                                                         | E                          |           |               |               | B/P/X  |             |
| 7             |                         | 4285          | Receivable From the Liquidating Fund                                                                                      | E                          |           |               |               | B/P/X  |             |
| 7             |                         | 4286          | Receivable From the Financing Fund                                                                                        | E                          |           |               |               | B/P/X  |             |
| 7             |                         | 4287          | Other Federal Receivables                                                                                                 | E                          |           |               |               | B/P/X  |             |
|               |                         |               |                                                                                                                           |                            |           |               |               |        |             |
| <b>8</b>      |                         |               | <b>Unfilled Customer Orders</b>                                                                                           |                            |           |               |               |        |             |
| 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  |             |
|               |                         |               |                                                                                                                           |                            |           |               |               |        |             |
| <b>9</b>      |                         |               | <b>Undelivered Orders and Contracts</b>                                                                                   |                            |           |               |               |        |             |
| 9             |                         | 4801          | Undelivered Orders - Obligations, Unpaid                                                                                  | E                          |           |               |               | B/P/X  |             |
| 9             |                         | 4831          | Undelivered Orders - Obligations Transferred, Unpaid                                                                      | E                          |           |               | F             | B/P/X  |             |
| 9             |                         | 4871          | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries                                    | E                          |           |               |               | B/P/X  |             |
| 9             |                         | 4881          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid                                                 | E                          |           |               |               | B/P/X  |             |
|               |                         |               |                                                                                                                           |                            |           |               |               |        |             |

## SUPPLEMENT

## SECTION V

| USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2013 Reporting |                         |               |                                                                                                                                                                                                 |             |                            |               |               |        |             |
|---------------------------------------------------------------------------------------------------------------------------|-------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------------|---------------|---------------|--------|-------------|
| FMS 2108                                                                                                                  |                         | USSGL Account |                                                                                                                                                                                                 |             | USSGL Account Attributes/1 |               |               |        |             |
| Column Number                                                                                                             | Auth. Ind./2 (RT7 Ind.) | Number        | Title                                                                                                                                                                                           | Begin / End | Auth Type                  | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
| 10                                                                                                                        |                         |               | <b>Accounts Payable and Other Liabilities</b>                                                                                                                                                   |             |                            |               |               |        |             |
| 10                                                                                                                        |                         | 4124          | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation                                                                                      | E           |                            |               |               | B/P/X  |             |
| 10                                                                                                                        |                         | 4127          | Amounts Appropriated From Specific Invested TAFS - Payable                                                                                                                                      | E           |                            |               |               | B/P/X  |             |
| 10                                                                                                                        |                         | 4172          | Nonallocation Transfers of Invested Balances - Payable                                                                                                                                          | E           |                            |               |               | B/P/X  |             |
| 10                                                                                                                        |                         | 4320          | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources                                                                                                                        | E           |                            |               |               | P/X    | 6           |
| 10                                                                                                                        |                         | 4901          | Delivered Orders - Obligations, Unpaid                                                                                                                                                          | E           |                            |               |               | B/P/X  |             |
| 10                                                                                                                        |                         | 4931          | Delivered Orders - Obligations Transferred, Unpaid                                                                                                                                              | E           |                            |               | F             | B/P/X  |             |
| 10                                                                                                                        |                         | 4971          | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries                                                                                                            | E           |                            |               |               | B/P/X  |             |
| 10                                                                                                                        |                         | 4981          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                                                                                                                         | E           |                            |               |               | B/P/X  |             |
|                                                                                                                           |                         |               |                                                                                                                                                                                                 |             |                            |               |               |        |             |
|                                                                                                                           |                         |               | <b>CALC (5 + 6 + 7 + 8 - 9 -10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:</b> |             |                            |               |               |        |             |
| 11                                                                                                                        |                         |               | <b>Unobligated Balance</b>                                                                                                                                                                      |             |                            |               |               |        |             |
| 11                                                                                                                        |                         | 4157          | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation                                                                                            | E           |                            |               |               | P/X    |             |
| 11                                                                                                                        |                         | 4158          | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation                                                                                               | E           |                            |               |               | P/X    |             |
| 11                                                                                                                        |                         | 4357          | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds                                                                                                            | E           |                            |               |               | P/X    | 7           |
| 11                                                                                                                        |                         | 4382          | Temporary Reduction - New Budget Authority                                                                                                                                                      | E           |                            |               |               | P/X    |             |
| 11                                                                                                                        |                         | 4383          | Temporary Reduction - Prior-Year Balances                                                                                                                                                       | E           |                            |               |               | P/X    |             |
| 11                                                                                                                        |                         | 4394          | Receipts Unavailable for Obligation Upon Collection                                                                                                                                             | E           |                            |               |               | B/P/X  |             |
| 11                                                                                                                        |                         | 4396          | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection                                                                     | E           |                            |               |               | B/P/X  |             |
| 11                                                                                                                        |                         | 4397          | Receipts and Appropriations Temporarily Precluded From Obligation                                                                                                                               | E           |                            |               |               | B/P/X  |             |
| 11                                                                                                                        |                         | 4398          | Offsetting Collections Temporarily Precluded From Obligation                                                                                                                                    | E           | S                          |               |               | B/P/X  |             |
| 11                                                                                                                        |                         | 4399          | Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation                                                                   | E           |                            |               |               | B/P/X  |             |
| 11                                                                                                                        |                         | 4420          | Unapportioned Authority - Pending Rescission                                                                                                                                                    | E           |                            |               |               |        |             |
| 11                                                                                                                        |                         | 4430          | Unapportioned Authority - OMB Deferral                                                                                                                                                          | E           |                            |               |               |        |             |
| 11                                                                                                                        |                         | 4450          | Unapportioned Authority                                                                                                                                                                         | E           |                            |               |               | B/P/X  |             |
| 11                                                                                                                        |                         | 4510          | Apportionments                                                                                                                                                                                  | E           |                            |               |               |        |             |
| 11                                                                                                                        |                         | 4610          | Allotments - Realized Resources                                                                                                                                                                 | E           |                            |               |               |        |             |
| 11                                                                                                                        |                         | 4620          | Unobligated Funds Exempt From Apportionment                                                                                                                                                     | E           |                            |               |               | B/P/X  |             |
| 11                                                                                                                        |                         | 4630          | Funds Not Available for Commitment/Obligation                                                                                                                                                   | E           |                            |               |               |        |             |
| 11                                                                                                                        |                         | 4650          | Allotments - Expired Authority                                                                                                                                                                  | E           |                            |               |               | B/P/X  |             |
| 11                                                                                                                        |                         | 4700          | Commitments - Programs Subject to Apportionment                                                                                                                                                 | E           |                            |               |               |        |             |
| 11                                                                                                                        |                         | 4720          | Commitments - Programs Exempt From Apportionment                                                                                                                                                | E           |                            |               |               |        |             |
|                                                                                                                           |                         |               |                                                                                                                                                                                                 |             |                            |               |               |        |             |

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fis

**ADDITIONAL INFORMATION:**

Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

**FOOTNOTES:**

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report."

2/ Authorization Indicator (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes the following subaccount codes:

- 911 Unrealized Discounts
- 921 Imprest Funds
- 931 Unamortized Discounts or Premiums
- 941 Contract Authority
- 951 Authority To Borrow From the Treasury
- 961 Reserve Position
- 962 Authority To Borrow From the Public
- 965 Holdings of Special Drawing Rights
- 971 Investments in Treasury Securities
- 972 Investments in Agency Securities
- 973 Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

3/ Authorization Indicator (RT7 Indicator) 973 is for use by the National Railroad Retirement Investment Trust Fund

4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

5/ For use with OMB-approved Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6)

6/ For use with OMB approval (SSA and HHS related TAFS ONLY).

7/ When USSGL accounts 4121 and 4357 are recorded in a cancelling year, they will not crosswalk to the FMS 2108.

8/ In the first quarter of FY 2008, agencies reported prior-year adjustments in their FACTS II trial balance submissions. However, during the first two quarters of FY 2008, prior-year adjustments were displayed as though they were current-year activity on the FMS 2108 reports. Since the third quarter of FY 2008, the FACTS II generated FMS 2108 has displayed the Prior\_Year\_Adjustment attribute.

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

|          |            |             | USSGL Account Attributes/1                                                                               |              |             |
|----------|------------|-------------|----------------------------------------------------------------------------------------------------------|--------------|-------------|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title                                                                                      | Fed / NonFed | Addl. Info. |
|          |            |             |                                                                                                          |              |             |
|          |            |             | <b>Assets (Note 2)</b>                                                                                   |              |             |
|          |            |             |                                                                                                          |              |             |
|          |            |             | <b>Intragovernmental</b>                                                                                 |              |             |
|          |            |             |                                                                                                          |              |             |
| <b>1</b> |            |             | <b>Fund Balance With Treasury (Note 3)</b>                                                               |              |             |
| 1        | E          | 1010        | Fund Balance With Treasury                                                                               |              |             |
| 1        | E          | 1090        | Fund Balance With Treasury Under a Continuing Resolution                                                 |              |             |
|          |            |             |                                                                                                          |              |             |
| <b>2</b> |            |             | <b>Investments (Note 5)</b>                                                                              |              |             |
| 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            |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

| Line No. | Trial Bal.                          | USSGL Acct. | USSGL Account Attributes/1                                                                                  |              |             |
|----------|-------------------------------------|-------------|-------------------------------------------------------------------------------------------------------------|--------------|-------------|
|          |                                     |             | USSGL Account Title                                                                                         | Fed / NonFed | Addl. Info. |
| 2        | E                                   | 1633        | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt         | F            |             |
| 2        | E                                   | 1643        | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | F            |             |
| 2        | E                                   | 1690        | Other Investments                                                                                           | F            |             |
| <b>3</b> | <b>Accounts Receivable (Note 6)</b> |             |                                                                                                             |              |             |
| 3        | E                                   | 1310        | Accounts Receivable                                                                                         | F            |             |
| 3        | E                                   | 1319        | Allowance for Loss on Accounts Receivable                                                                   | F            |             |
| 3        | E                                   | 1320        | Funded Employment Benefit Contributions Receivable                                                          | F            |             |
| 3        | E                                   | 1321        | Unfunded FECA Benefit Contributions Receivable                                                              | F            |             |
| 3        | E                                   | 1325        | Taxes Receivable                                                                                            | F            |             |
| 3        | E                                   | 1330        | Receivable for Transfers of Currently Invested Balances                                                     | F            |             |
| 3        | E                                   | 1335        | Expenditure Transfers Receivable                                                                            | F            |             |
| 3        | E                                   | 1340        | Interest Receivable - Not Otherwise Classified                                                              | F            |             |
| 3        | E                                   | 1360        | Penalties and Fines Receivable - Not Otherwise Classified                                                   | F            |             |
| 3        | E                                   | 1370        | Administrative Fees Receivable - Not Otherwise Classified                                                   | F            |             |
| 3        | E                                   | 1923        | Contingent Receivable for Capital Transfers                                                                 | F            |             |
| 3        | E                                   | 1925        | Capital Transfers Receivable                                                                                | F            |             |
| <b>4</b> | <b>Loans Receivable</b>             |             |                                                                                                             |              |             |
| 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            |             |
| <b>5</b> | <b>Other (Note 12)</b>              |             |                                                                                                             |              |             |
| 5        | E                                   | 1410        | Advances and Prepayments                                                                                    | F            |             |
| 5        | E                                   | 1921        | Receivable From Appropriations                                                                              | F            |             |
| 5        | E                                   | 1990        | Other Assets                                                                                                | F            |             |
| <b>6</b> | <b>Total Intragovernmental</b>      |             |                                                                                                             |              |             |



## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

|          |                                                               |             | USSGL Account Attributes/1                                                                               |              |             |
|----------|---------------------------------------------------------------|-------------|----------------------------------------------------------------------------------------------------------|--------------|-------------|
| Line No. | Trial Bal.                                                    | USSGL Acct. | USSGL Account Title                                                                                      | Fed / NonFed | Addl. Info. |
| 6        | This line is calculated. Equals the sum of lines 1 through 5. |             |                                                                                                          |              |             |
|          |                                                               |             |                                                                                                          |              |             |
|          |                                                               |             | <b>Assets With the Public</b>                                                                            |              |             |
|          |                                                               |             |                                                                                                          |              |             |
| <b>7</b> | <b>Cash and Other Monetary Assets (Note 4)</b>                |             |                                                                                                          |              |             |
| 7        | E                                                             | 1110        | Undeposited Collections                                                                                  | N            |             |
| 7        | E                                                             | 1120        | Imprest Funds                                                                                            | N            |             |
| 7        | E                                                             | 1125        | U.S. Debit Card Funds                                                                                    | N            |             |
| 7        | E                                                             | 1130        | Funds Held by the Public                                                                                 | N            |             |
| 7        | E                                                             | 1190        | Other Cash                                                                                               | N            |             |
| 7        | E                                                             | 1193        | International Monetary Fund Assets - Reserve Position                                                    | N            |             |
| 7        | E                                                             | 1194        | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights                                  | N            |             |
| 7        | E                                                             | 1195        | Other Monetary Assets                                                                                    | N            |             |
| 7        | E                                                             | 1200        | Foreign Currency                                                                                         | N            |             |
| 7        | E                                                             | 1205        | Foreign Currency Denominated Equivalent Assets                                                           | N            |             |
| 7        | E                                                             | 1209        | Uninvested Foreign Currency                                                                              | N            |             |
| 7        | E                                                             | 1344        | Interest Receivable on Special Drawing Rights                                                            | N            |             |
| 7        | E                                                             | 1384        | Interest Receivable - Foreign Currency Denominated Assets                                                | N            |             |
| 7        | E                                                             | 1531        | Seized Monetary Instruments                                                                              | N            |             |
| 7        | E                                                             | 1532        | Seized Cash Deposited                                                                                    | N            |             |
|          |                                                               |             |                                                                                                          |              |             |
| <b>8</b> | <b>Investments (Note 5)</b>                                   |             |                                                                                                          |              |             |
| 8        | E                                                             | 1342        | Interest Receivable - Investments                                                                        | N            |             |
| 8        | E                                                             | 1346        | Allowance for Loss on Interest Receivable - Investments                                                  | N            |             |
| 8        | E                                                             | 1610        | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt                          | N            | 2           |
| 8        | E                                                             | 1611        | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt                             | N            | 2           |
| 8        | E                                                             | 1612        | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt                              | N            | 2           |
| 8        | E                                                             | 1613        | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N            | 2           |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Attributes/1                                                                                  |              |             |
|----------|------------|-------------|-------------------------------------------------------------------------------------------------------------|--------------|-------------|
|          |            |             | USSGL Account Title                                                                                         | Fed / NonFed | Addl. Info. |
| 8        | E          | 1618        | Market Adjustment - Investments                                                                             | N            |             |
| 8        | E          | 1620        | Investments in Securities Other Than the Bureau of the Public Debt Securities                               | N            |             |
| 8        | E          | 1621        | Discount on Securities Other Than the Bureau of the Public Debt Securities                                  | N            |             |
| 8        | E          | 1622        | Premium on Securities Other Than the Bureau of the Public Debt Securities                                   | N            |             |
| 8        | E          | 1623        | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities      | N            |             |
| 8        | E          | 1642        | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act                         | N            |             |
| 8        | E          | 1643        | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N            |             |
| 8        | E          | 1644        | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act                            | N            |             |
| 8        | E          | 1645        | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act    | N            |             |
| 8        | E          | 1646        | Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act                  | N            |             |
| 8        | E          | 1647        | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act                   | N            |             |
| 8        | E          | 1650        | Preferred Stock in Federal Government Sponsored Enterprise                                                  | N            |             |
| 8        | E          | 1651        | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise                       | N            |             |
| 8        | E          | 1652        | Common Stock Warrants in Federal Government Sponsored Enterprise                                            | N            |             |
| 8        | E          | 1653        | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise                        | N            |             |
| 8        | E          | 1670        | Foreign Investments                                                                                         | N            |             |
| 8        | E          | 1671        | Discount on Foreign Investments                                                                             | N            |             |
| 8        | E          | 1672        | Premium on Foreign Investments                                                                              | N            |             |
| 8        | E          | 1679        | Foreign Exchange Rate Revalue Adjustments - Investments                                                     | N            |             |
| 8        | E          | 1690        | Other Investments                                                                                           | N            |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

| Line No.  | Trial Bal. | USSGL Acct. | USSGL Account Attributes/1                                                      |              |             |
|-----------|------------|-------------|---------------------------------------------------------------------------------|--------------|-------------|
|           |            |             | USSGL Account Title                                                             | Fed / NonFed | Addl. Info. |
| <b>9</b>  |            |             | <b>Accounts Receivable, Net (Note 6)</b>                                        |              |             |
| 9         | E          | 1310        | Accounts Receivable                                                             | N            |             |
| 9         | E          | 1319        | Allowance for Loss on Accounts Receivable                                       | N            |             |
| 9         | E          | 1320        | Funded Employment Benefit Contributions Receivable                              | N            |             |
| 9         | E          | 1340        | Interest Receivable - Not Otherwise Classified                                  | N            |             |
| 9         | E          | 1347        | Allowance for Loss on Interest Receivable - Not Otherwise Classified            | N            |             |
| 9         | E          | 1360        | Penalties and Fines Receivable - Not Otherwise Classified                       | N            |             |
| 9         | E          | 1367        | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | N            |             |
| 9         | E          | 1370        | Administrative Fees Receivable - Not Otherwise Classified                       | N            |             |
| 9         | E          | 1377        | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | N            |             |
|           |            |             |                                                                                 |              |             |
| <b>10</b> |            |             | <b>Taxes Receivable, Net (Note 7)</b>                                           |              |             |
| 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            |             |
|           |            |             |                                                                                 |              |             |
| <b>11</b> |            |             | <b>Direct Loan and Loan Guarantees, Net (Note 8)</b>                            |              |             |
| 11        | E          | 1341        | Interest Receivable - Loans                                                     | N            |             |
| 11        | E          | 1345        | Allowance for Loss on Interest Receivable - Loans                               | N            |             |
| 11        | E          | 1350        | Loans Receivable                                                                | N            |             |
| 11        | E          | 1359        | Allowance for Loss on Loans Receivable                                          | N            |             |
| 11        | E          | 1361        | Penalties and Fines Receivable - Loans                                          | N            |             |
| 11        | E          | 1365        | Allowance for Loss on Penalties and Fines Receivable - Loans                    | N            |             |
| 11        | E          | 1371        | Administrative Fees Receivable - Loans                                          | N            |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

| Line No.  | Trial Bal.                                          | USSGL Acct. | USSGL Account Attributes/1                                                         |              |             |
|-----------|-----------------------------------------------------|-------------|------------------------------------------------------------------------------------|--------------|-------------|
|           |                                                     |             | USSGL Account Title                                                                | Fed / NonFed | Addl. Info. |
| 11        | E                                                   | 1375        | Allowance for Loss on Administrative Fees Receivable - Loans                       | N            |             |
| 11        | E                                                   | 1380        | Loans Receivable - Troubled Assets Relief Program                                  | N            |             |
| 11        | E                                                   | 1381        | Interest Receivable - Loans - Troubled Assets Relief Program                       | N            |             |
| 11        | E                                                   | 1385        | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program | N            |             |
| 11        | E                                                   | 1389        | Allowance for Subsidy - Loans - Troubled Assets Relief Program                     | N            |             |
| 11        | E                                                   | 1399        | Allowance for Subsidy                                                              | N            |             |
| 11        | E                                                   | 1551        | Foreclosed Property                                                                | N            |             |
| 11        | E                                                   | 1559        | Foreclosed Property - Allowance                                                    | N            |             |
|           |                                                     |             |                                                                                    |              |             |
| <b>12</b> | <b>Inventory and Related Property, Net (Note 9)</b> |             |                                                                                    |              |             |
| 12        | E                                                   | 1511        | Operating Materials and Supplies Held for Use                                      | N            |             |
| 12        | E                                                   | 1512        | Operating Materials and Supplies Held in Reserve for Future Use                    | N            |             |
| 12        | E                                                   | 1513        | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable             | N            |             |
| 12        | E                                                   | 1514        | Operating Materials and Supplies Held for Repair                                   | N            |             |
| 12        | E                                                   | 1519        | Operating Materials and Supplies - Allowance                                       | N            |             |
| 12        | E                                                   | 1521        | Inventory Purchased for Resale                                                     | N            |             |
| 12        | E                                                   | 1522        | Inventory Held in Reserve for Future Sale                                          | N            |             |
| 12        | E                                                   | 1523        | Inventory Held for Repair                                                          | N            |             |
| 12        | E                                                   | 1524        | Inventory - Excess, Obsolete, and Unserviceable                                    | N            |             |
| 12        | E                                                   | 1525        | Inventory - Raw Materials                                                          | N            |             |
| 12        | E                                                   | 1526        | Inventory - Work-in-Process                                                        | N            |             |
| 12        | E                                                   | 1527        | Inventory - Finished Goods                                                         | N            |             |
| 12        | E                                                   | 1529        | Inventory - Allowance                                                              | N            |             |
| 12        | E                                                   | 1541        | Forfeited Property Held for Sale                                                   | N            |             |
| 12        | E                                                   | 1542        | Forfeited Property Held for Donation or Use                                        | N            |             |
| 12        | E                                                   | 1549        | Forfeited Property - Allowance                                                     | N            |             |
| 12        | E                                                   | 1561        | Commodities Held Under Price Support and Stabilization Support Programs            | N            |             |
| 12        | E                                                   | 1569        | Commodities - Allowance                                                            | N            |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

| Line No.  | Trial Bal.                                                   | USSGL Acct. | USSGL Account Attributes/1                                               |              |             |
|-----------|--------------------------------------------------------------|-------------|--------------------------------------------------------------------------|--------------|-------------|
|           |                                                              |             | USSGL Account Title                                                      | Fed / NonFed | Addl. Info. |
| 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            |             |
| <b>13</b> | <b>General Property, Plant, and Equipment, Net (Note 10)</b> |             |                                                                          |              |             |
| 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            |             |
| <b>14</b> | <b>Other (Note 12)</b>                                       |             |                                                                          |              |             |
| 14        | E                                                            | 1410        | Advances and Prepayments                                                 | N            |             |
| 14        | E                                                            | 1990        | Other Assets                                                             | N            |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

|           |                                                                |             | USSGL Account Attributes/1                                                                      |              |             |
|-----------|----------------------------------------------------------------|-------------|-------------------------------------------------------------------------------------------------|--------------|-------------|
| Line No.  | Trial Bal.                                                     | USSGL Acct. | USSGL Account Title                                                                             | Fed / NonFed | Addl. Info. |
| 14        | E                                                              | 1995        | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed                 | N            |             |
| <b>15</b> | <b>Total Assets</b>                                            |             |                                                                                                 |              |             |
| 15        | This line is calculated. Equals the sum of lines 6 through 14. |             |                                                                                                 |              |             |
| <b>16</b> | <b>Stewardship PP&amp;E (Note 11)</b>                          |             |                                                                                                 |              |             |
|           | <b>Liabilities (Note 13)</b>                                   |             |                                                                                                 |              |             |
|           | <b>Intragovernmental</b>                                       |             |                                                                                                 |              |             |
| <b>17</b> | <b>Accounts Payable</b>                                        |             |                                                                                                 |              |             |
| 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            |             |
| <b>18</b> | <b>Debt (Note 14)</b>                                          |             |                                                                                                 |              |             |
| 18        | E                                                              | 2141        | Accrued Interest Payable - Debt                                                                 | F            |             |
| 18        | E                                                              | 2510        | Principal Payable to the Bureau of the Public Debt                                              | F            |             |
| 18        | E                                                              | 2511        | Capitalized Loan Interest Payable - Non-Credit Reform                                           | F            |             |
| 18        | E                                                              | 2520        | Principal Payable to the Federal Financing Bank                                                 | F            |             |
| 18        | E                                                              | 2530        | Securities Issued by Federal Agencies Under General and Special Financing Authority             | F            |             |
| 18        | E                                                              | 2531        | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | F            |             |
| 18        | E                                                              | 2532        | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  | F            |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

|          |                                                                 |             | USSGL Account Attributes/1                                                                                      |              |             |
|----------|-----------------------------------------------------------------|-------------|-----------------------------------------------------------------------------------------------------------------|--------------|-------------|
|          |                                                                 |             |                                                                                                                 |              |             |
| Line No. | Trial Bal.                                                      | USSGL Acct. | USSGL Account Title                                                                                             | Fed / NonFed | Addl. Info. |
| 18       | E                                                               | 2533        | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | F            |             |
| 18       | E                                                               | 2534        | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  | F            |             |
| 18       | E                                                               | 2540        | Participation Certificates                                                                                      | F            |             |
| 18       | E                                                               | 2590        | Other Debt                                                                                                      | F            |             |
|          |                                                                 |             |                                                                                                                 |              |             |
| 19       | Other (Notes 15, 16, and 17)                                    |             |                                                                                                                 |              |             |
| 19       | E                                                               | 2130        | Contract Holdbacks                                                                                              | F            |             |
| 19       | E                                                               | 2190        | Other Liabilities With Related Budgetary Obligations                                                            | F            |             |
| 19       | E                                                               | 2213        | Employer Contributions and Payroll Taxes Payable                                                                | F            |             |
| 19       | E                                                               | 2215        | Other Post Employment Benefits Due and Payable                                                                  | F            |             |
| 19       | E                                                               | 2225        | Unfunded FECA Liability                                                                                         | F            |             |
| 19       | E                                                               | 2290        | Other Unfunded Employment Related Liability                                                                     | F            |             |
| 19       | E                                                               | 2310        | Liability for Advances and Prepayments                                                                          | F            |             |
| 19       | E                                                               | 2410        | Liability for Clearing Accounts                                                                                 | F            |             |
| 19       | E                                                               | 2923        | Contingent Liability for Capital Transfers                                                                      | F            |             |
| 19       | E                                                               | 2940        | Capital Lease Liability                                                                                         | F            |             |
| 19       | E                                                               | 2970        | Liability for Capital Transfers                                                                                 | F            |             |
| 19       | E                                                               | 2980        | Custodial Liability                                                                                             | F            |             |
| 19       | E                                                               | 2985        | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity                             | F            |             |
| 19       | E                                                               | 2990        | Other Liabilities Without Related Budgetary Obligations                                                         | F            |             |
|          |                                                                 |             |                                                                                                                 |              |             |
| 20       | Total Intragovernmental                                         |             |                                                                                                                 |              |             |
| 20       | This line is calculated. Equals the sum of lines 17 through 19. |             |                                                                                                                 |              |             |
|          |                                                                 |             |                                                                                                                 |              |             |
|          | Liabilities With the Public                                     |             |                                                                                                                 |              |             |
|          |                                                                 |             |                                                                                                                 |              |             |
| 21       | Accounts Payable                                                |             |                                                                                                                 |              |             |
| 21       | E                                                               | 2110        | Accounts Payable                                                                                                | N            |             |
| 21       | E                                                               | 2120        | Disbursements in Transit                                                                                        | N            |             |
| 21       | E                                                               | 2140        | Accrued Interest Payable - Not Otherwise Classified                                                             | N            |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

| Line No.  | Trial Bal.                                              | USSGL Acct. | USSGL Account Attributes/1                                                                                      |              |             |
|-----------|---------------------------------------------------------|-------------|-----------------------------------------------------------------------------------------------------------------|--------------|-------------|
|           |                                                         |             | USSGL Account Title                                                                                             | Fed / NonFed | Addl. Info. |
| 21        | E                                                       | 2960        | Accounts Payable From Canceled Appropriations                                                                   | N            |             |
| <b>22</b> | <b>Loan Guarantee Liability (Note 8)</b>                |             |                                                                                                                 |              |             |
| 22        | E                                                       | 2180        | Loan Guarantee Liability                                                                                        | N            |             |
| <b>23</b> | <b>Debt Held by the Public (Note 14)</b>                |             |                                                                                                                 |              |             |
| 23        | E                                                       | 2141        | Accrued Interest Payable - Debt                                                                                 | N            |             |
| 23        | E                                                       | 2530        | Securities Issued by Federal Agencies Under General and Special Financing Authority                             | N            |             |
| 23        | E                                                       | 2531        | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority                 | N            |             |
| 23        | E                                                       | 2532        | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority                  | N            |             |
| 23        | E                                                       | 2533        | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | N            |             |
| 23        | E                                                       | 2534        | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  | N            |             |
| 23        | E                                                       | 2540        | Participation Certificates                                                                                      | N            |             |
| 23        | E                                                       | 2590        | Other Debt                                                                                                      | N            |             |
| <b>24</b> | <b>Federal Employee and Veteran Benefits (Note 15)</b>  |             |                                                                                                                 |              |             |
| 24        | E                                                       | 2191        | Employee Health Care Liability Incurred but Not Reported                                                        | N            |             |
| 24        | E                                                       | 2215        | Other Post Employment Benefits Due and Payable                                                                  | N            |             |
| 24        | E                                                       | 2216        | Pension Benefits Due and Payable to Beneficiaries                                                               | N            |             |
| 24        | E                                                       | 2217        | Benefit Premiums Payable to Carriers                                                                            | N            |             |
| 24        | E                                                       | 2218        | Life Insurance Benefits Due and Payable to Beneficiaries                                                        | N            |             |
| 24        | E                                                       | 2610        | Actuarial Pension Liability                                                                                     | N            |             |
| 24        | E                                                       | 2620        | Actuarial Health Insurance Liability                                                                            | N            |             |
| 24        | E                                                       | 2630        | Actuarial Life Insurance Liability                                                                              | N            |             |
| 24        | E                                                       | 2650        | Actuarial FECA Liability                                                                                        | N            |             |
| 24        | E                                                       | 2690        | Other Actuarial Liabilities                                                                                     | N            |             |
| <b>25</b> | <b>Environmental and Disposal Liabilities (Note 16)</b> |             |                                                                                                                 |              |             |



## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

| Line No.  | Trial Bal.                                  | USSGL Acct. | USSGL Account Attributes/1                                               |              |             |
|-----------|---------------------------------------------|-------------|--------------------------------------------------------------------------|--------------|-------------|
|           |                                             |             | USSGL Account Title                                                      | Fed / NonFed | Addl. Info. |
| 25        | E                                           | 2995        | Estimated Cleanup Cost Liability                                         | N            |             |
| <b>26</b> | <b>Benefits Due and Payable</b>             |             |                                                                          |              |             |
| 26        | E                                           | 2160        | Entitlement Benefits Due and Payable                                     | N            |             |
| <b>27</b> | <b>Other (Notes 15, 16, 17, 18, and 19)</b> |             |                                                                          |              |             |
| 27        | E                                           | 2112        | Accounts Payable for Federal Government Sponsored Enterprise             | N            |             |
| 27        | E                                           | 2130        | Contract Holdbacks                                                       | N            |             |
| 27        | E                                           | 2190        | Other Liabilities With Related Budgetary Obligations                     | N            |             |
| 27        | E                                           | 2192        | Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks | N            |             |
| 27        | E                                           | 2193        | Allocation of Special Drawing Rights (SDRs)                              | N            |             |
| 27        | E                                           | 2210        | Accrued Funded Payroll and Leave                                         | N            |             |
| 27        | E                                           | 2211        | Withholdings Payable                                                     | N            |             |
| 27        | E                                           | 2213        | Employer Contributions and Payroll Taxes Payable                         | N            |             |
| 27        | E                                           | 2220        | Unfunded Leave                                                           | N            |             |
| 27        | E                                           | 2290        | Other Unfunded Employment Related Liability                              | N            |             |
| 27        | E                                           | 2310        | Liability for Advances and Prepayments                                   | N            |             |
| 27        | E                                           | 2320        | Other Deferred Revenue                                                   | N            |             |
| 27        | E                                           | 2400        | Liability for Nonfiduciary Deposit Funds and Undeposited Collections     | N            |             |
| 27        | E                                           | 2410        | Liability for Clearing Accounts                                          | N            |             |
| 27        | E                                           | 2660        | Actuarial Liabilities for Federal Insurance and Guarantee Programs       | N            |             |
| 27        | E                                           | 2670        | Actuarial Liabilities for Treasury-Managed Benefit Programs              | N            |             |
| 27        | E                                           | 2910        | Prior Liens Outstanding on Acquired Collateral                           | N            |             |
| 27        | E                                           | 2920        | Contingent Liabilities                                                   | N            |             |
| 27        | E                                           | 2922        | Contingent Liabilities - Federal Government Sponsored Enterprise         | N            |             |
| 27        | E                                           | 2940        | Capital Lease Liability                                                  | N            |             |
| 27        | E                                           | 2980        | Custodial Liability                                                      | N            | 3           |
| 27        | E                                           | 2990        | Other Liabilities Without Related Budgetary Obligations                  | N            |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

|           |                                                                 |             | USSGL Account Attributes/1                                                                                         |              |             |
|-----------|-----------------------------------------------------------------|-------------|--------------------------------------------------------------------------------------------------------------------|--------------|-------------|
| Line No.  | Trial Bal.                                                      | USSGL Acct. | USSGL Account Title                                                                                                | Fed / NonFed | Addl. Info. |
| <b>28</b> | <b>Total Liabilities</b>                                        |             |                                                                                                                    |              |             |
| 28        | This line is calculated. Equals the sum of lines 20 through 27. |             |                                                                                                                    |              |             |
| <b>29</b> | <b>Commitments and Contingencies (Note 20)</b>                  |             |                                                                                                                    |              |             |
|           | <b>Net Position</b>                                             |             |                                                                                                                    |              |             |
| <b>30</b> | <b>Unexpended Appropriations - Earmarked Funds (Note 21)</b>    |             |                                                                                                                    |              |             |
| 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                       |              |             |
| <b>31</b> | <b>Unexpended Appropriations - Other Funds</b>                  |             |                                                                                                                    |              |             |
| 31        | B                                                               | 3100        | Unexpended Appropriations - Cumulative                                                                             |              |             |
| 31        | E                                                               | 3101        | Unexpended Appropriations - Appropriations Received                                                                |              |             |
| 31        | E                                                               | 3102        | Unexpended Appropriations - Transfers-In                                                                           |              |             |
| 31        | E                                                               | 3103        | Unexpended Appropriations - Transfers-Out                                                                          |              |             |
| 31        | E                                                               | 3105        | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year |              |             |
| 31        | E                                                               | 3106        | Unexpended Appropriations - Adjustments                                                                            |              |             |
| 31        | E                                                               | 3107        | Unexpended Appropriations - Used                                                                                   |              |             |
| 31        | E                                                               | 3108        | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  |              |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

| Line No.  | Trial Bal.                                                          | USSGL Acct. | USSGL Account Attributes/1                                                                             |              |             |
|-----------|---------------------------------------------------------------------|-------------|--------------------------------------------------------------------------------------------------------|--------------|-------------|
|           |                                                                     |             | USSGL Account Title                                                                                    | Fed / NonFed | Addl. Info. |
| 31        | E                                                                   | 3109        | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles           |              |             |
| <b>32</b> | <b>Cumulative Results of Operations - Earmarked Funds (Note 21)</b> |             |                                                                                                        |              |             |
| 32        | B                                                                   | 3310        | Cumulative Results of Operations                                                                       |              |             |
| 32        | E                                                                   | 5100        | Revenue From Goods Sold                                                                                | F/N          |             |
| 32        | E                                                                   | 5109        | Contra Revenue for Goods Sold                                                                          | F/N          |             |
| 32        | E                                                                   | 5200        | Revenue From Services Provided                                                                         | F/N          |             |
| 32        | E                                                                   | 5209        | Contra Revenue for Services Provided                                                                   | F/N          |             |
| 32        | E                                                                   | 5310        | Interest Revenue - Other                                                                               | F/N          |             |
| 32        | E                                                                   | 5311        | Interest Revenue - Investments                                                                         | F/N          |             |
| 32        | E                                                                   | 5312        | Interest Revenue - Loans Receivable/Uninvested Funds                                                   | F/N          |             |
| 32        | E                                                                   | 5313        | Interest Revenue - Subsidy Amortization                                                                | N            |             |
| 32        | E                                                                   | 5314        | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act                    | N            |             |
| 32        | E                                                                   | 5315        | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N            |             |
| 32        | E                                                                   | 5317        | Contra Revenue for Interest Revenue - Loans Receivable                                                 | F/N          |             |
| 32        | E                                                                   | 5318        | Contra Revenue for Interest Revenue - Investments                                                      | F/N          |             |
| 32        | E                                                                   | 5319        | Contra Revenue for Interest Revenue - Other                                                            | F/N          |             |
| 32        | E                                                                   | 5320        | Penalties and Fines Revenue                                                                            | F/N          |             |
| 32        | E                                                                   | 5324        | Contra Revenue for Penalties and Fines                                                                 | F/N          |             |
| 32        | E                                                                   | 5325        | Administrative Fees Revenue                                                                            | F/N          |             |
| 32        | E                                                                   | 5329        | Contra Revenue for Administrative Fees                                                                 | F/N          |             |
| 32        | E                                                                   | 5400        | Funded Benefit Program Revenue                                                                         | F/N          |             |
| 32        | E                                                                   | 5409        | Contra Revenue for Funded Benefit Program Revenue                                                      | F/N          |             |
| 32        | E                                                                   | 5500        | Insurance and Guarantee Premium Revenue                                                                | N            |             |
| 32        | E                                                                   | 5509        | Contra Revenue for Insurance and Guarantee Premium Revenue                                             | N            |             |
| 32        | E                                                                   | 5600        | Donated Revenue - Financial Resources                                                                  | N            |             |
| 32        | E                                                                   | 5609        | Contra Revenue for Donations - Financial Resources                                                     | N            |             |
| 32        | E                                                                   | 5610        | Donated Revenue - Nonfinancial Resources                                                               | N            |             |
| 32        | E                                                                   | 5619        | Contra Donated Revenue - Nonfinancial Resources                                                        | N            |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Attributes/1                                                                                       |              |             |
|----------|------------|-------------|------------------------------------------------------------------------------------------------------------------|--------------|-------------|
|          |            |             | USSGL Account Title                                                                                              | Fed / NonFed | Addl. Info. |
| 32       | E          | 5640        | Forfeiture Revenue - Cash and Cash Equivalents                                                                   | N            |             |
| 32       | E          | 5649        | Contra Forfeiture Revenue - Cash and Cash Equivalents                                                            | N            |             |
| 32       | E          | 5650        | Forfeiture Revenue - Forfeitures of Property                                                                     | N            |             |
| 32       | E          | 5659        | Contra Forfeiture Revenue - Forfeitures of Property                                                              | N            |             |
| 32       | E          | 5700        | Expended Appropriations                                                                                          |              |             |
| 32       | E          | 5705        | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year |              |             |
| 32       | E          | 5708        | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  |              |             |
| 32       | E          | 5709        | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                       |              |             |
| 32       | E          | 5720        | Financing Sources Transferred In Without Reimbursement                                                           | F            |             |
| 32       | E          | 5730        | Financing Sources Transferred Out Without Reimbursement                                                          | F            |             |
| 32       | E          | 5740        | Appropriated Dedicated Collections Transferred In                                                                | F            |             |
| 32       | E          | 5745        | Appropriated Dedicated Collections Transferred Out                                                               | F            |             |
| 32       | E          | 5750        | Expenditure Financing Sources - Transfers-In                                                                     | F            |             |
| 32       | E          | 5755        | Nonexpenditure Financing Sources - Transfers-In - Other                                                          | F            |             |
| 32       | E          | 5756        | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers                                              | F            |             |
| 32       | E          | 5760        | Expenditure Financing Sources - Transfers-Out                                                                    | F            |             |
| 32       | E          | 5765        | Nonexpenditure Financing Sources - Transfers-Out - Other                                                         | F            |             |
| 32       | E          | 5766        | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers                                             | F            |             |
| 32       | E          | 5775        | Nonbudgetary Financing Sources Transferred In                                                                    | F            |             |
| 32       | E          | 5776        | Nonbudgetary Financing Sources Transferred Out                                                                   | F            |             |
| 32       | E          | 5780        | Imputed Financing Sources                                                                                        | F            |             |
| 32       | E          | 5790        | Other Financing Sources                                                                                          | F            |             |
| 32       | E          | 5791        | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy                                        | F            |             |
| 32       | E          | 5792        | Financing Sources To Be Transferred Out - Contingent Liability                                                   | F            |             |
| 32       | E          | 5800        | Tax Revenue Collected - Not Otherwise Classified                                                                 | F/N          |             |
| 32       | E          | 5801        | Tax Revenue Collected - Individual                                                                               | F/N          |             |
| 32       | E          | 5802        | Tax Revenue Collected - Corporate                                                                                | F/N          |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Attributes/1                                                  |              |             |
|----------|------------|-------------|-----------------------------------------------------------------------------|--------------|-------------|
|          |            |             | USSGL Account Title                                                         | Fed / NonFed | Addl. Info. |
| 32       | E          | 5803        | Tax Revenue Collected - Unemployment                                        | F/N          |             |
| 32       | E          | 5804        | Tax Revenue Collected - Excise                                              | F/N          |             |
| 32       | E          | 5805        | Tax Revenue Collected - Estate and Gift                                     | F/N          |             |
| 32       | E          | 5806        | Tax Revenue Collected - Customs                                             | F/N          |             |
| 32       | E          | 5820        | Tax Revenue Accrual Adjustment - Not Otherwise Classified                   | F/N          |             |
| 32       | E          | 5821        | Tax Revenue Accrual Adjustment - Individual                                 | F/N          |             |
| 32       | E          | 5822        | Tax Revenue Accrual Adjustment - Corporate                                  | F/N          |             |
| 32       | E          | 5823        | Tax Revenue Accrual Adjustment - Unemployment                               | F/N          |             |
| 32       | E          | 5824        | Tax Revenue Accrual Adjustment - Excise                                     | F/N          |             |
| 32       | E          | 5825        | Tax Revenue Accrual Adjustment - Estate and Gift                            | F/N          |             |
| 32       | E          | 5826        | Tax Revenue Accrual Adjustment - Customs                                    | F/N          |             |
| 32       | E          | 5830        | Contra Revenue for Taxes - Not Otherwise Classified                         | F/N          |             |
| 32       | E          | 5831        | Contra Revenue for Taxes - Individual                                       | F/N          |             |
| 32       | E          | 5832        | Contra Revenue for Taxes - Corporate                                        | F/N          |             |
| 32       | E          | 5833        | Contra Revenue for Taxes - Unemployment                                     | F/N          |             |
| 32       | E          | 5834        | Contra Revenue for Taxes - Excise                                           | F/N          |             |
| 32       | E          | 5835        | Contra Revenue for Taxes - Estate and Gift                                  | F/N          |             |
| 32       | E          | 5836        | Contra Revenue for Taxes - Customs                                          | F/N          |             |
| 32       | E          | 5890        | Tax Revenue Refunds - Not Otherwise Classified                              | F/N          |             |
| 32       | E          | 5891        | Tax Revenue Refunds - Individual                                            | F/N          |             |
| 32       | E          | 5892        | Tax Revenue Refunds - Corporate                                             | F/N          |             |
| 32       | E          | 5893        | Tax Revenue Refunds - Unemployment                                          | F/N          |             |
| 32       | E          | 5894        | Tax Revenue Refunds - Excise                                                | F/N          |             |
| 32       | E          | 5895        | Tax Revenue Refunds - Estate and Gift                                       | F/N          |             |
| 32       | E          | 5896        | Tax Revenue Refunds - Customs                                               | F/N          |             |
| 32       | E          | 5900        | Other Revenue                                                               | F/N          |             |
| 32       | E          | 5909        | Contra Revenue for Other Revenue                                            | F/N          |             |
| 32       | E          | 5919        | Revenue and Other Financing Sources - Cancellations                         |              |             |
| 32       | E          | 5921        | Valuation Change in Investments - Exchange Stabilization Fund               | N            |             |
| 32       | E          | 5922        | Valuation Change in Investments for Federal Government Sponsored Enterprise | N            |             |
| 32       | E          | 5923        | Valuation Change in Investments - Beneficial Interest in Trust              | N            |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Attributes/1                                                                                     |              |             |
|----------|------------|-------------|----------------------------------------------------------------------------------------------------------------|--------------|-------------|
|          |            |             | USSGL Account Title                                                                                            | Fed / NonFed | Addl. Info. |
| 32       | E          | 5990        | Collections for Others - Statement of Custodial Activity                                                       | F/N          | 3           |
| 32       | E          | 5991        | Accrued Collections for Others - Statement of Custodial Activity                                               | F/N          | 3           |
| 32       | E          | 5993        | Offset to Non-Entity Collections - Statement of Changes in Net Position                                        | F            |             |
| 32       | E          | 5994        | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position                                | F            |             |
| 32       | E          | 5997        | Financing Sources Transferred In From Custodial Statement Collections                                          | F            |             |
| 32       | E          | 5998        | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | F            |             |
| 32       | E          | 6100        | Operating Expenses/Program Costs                                                                               | F/N          |             |
| 32       | E          | 6190        | Contra Bad Debt Expense - Incurred for Others                                                                  | F/N          |             |
| 32       | E          | 6199        | Adjustment to Subsidy Expense                                                                                  | N            |             |
| 32       | E          | 6310        | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank            | F            |             |
| 32       | E          | 6320        | Interest Expenses on Securities                                                                                | F/N          |             |
| 32       | E          | 6330        | Other Interest Expenses                                                                                        | F/N          |             |
| 32       | E          | 6338        | Remuneration Interest                                                                                          | N            |             |
| 32       | E          | 6340        | Interest Expense Accrued on the Liability for Loan Guarantees                                                  | N            |             |
| 32       | E          | 6400        | Benefit Expense                                                                                                | F/N          |             |
| 32       | E          | 6500        | Cost of Goods Sold                                                                                             | N            |             |
| 32       | E          | 6600        | Applied Overhead                                                                                               | N            |             |
| 32       | E          | 6610        | Cost Capitalization Offset                                                                                     | N            |             |
| 32       | E          | 6710        | Depreciation, Amortization, and Depletion                                                                      | N            |             |
| 32       | E          | 6720        | Bad Debt Expense                                                                                               | F/N          |             |
| 32       | E          | 6730        | Imputed Costs                                                                                                  | F            |             |
| 32       | E          | 6790        | Other Expenses Not Requiring Budgetary Resources                                                               | F/N          |             |
| 32       | E          | 6800        | Future Funded Expenses                                                                                         | F/N          |             |
| 32       | E          | 6850        | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)  | F            |             |
| 32       | E          | 6900        | Nonproduction Costs                                                                                            | F/N          |             |
| 32       | E          | 7110        | Gains on Disposition of Assets - Other                                                                         | N            |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

| Line No. | Trial Bal.                                            | USSGL Acct. | USSGL Account Attributes/1                                                             |              |             |
|----------|-------------------------------------------------------|-------------|----------------------------------------------------------------------------------------|--------------|-------------|
|          |                                                       |             | USSGL Account Title                                                                    | Fed / NonFed | Addl. Info. |
| 32       | E                                                     | 7111        | Gains on Disposition of Investments                                                    | F/N          |             |
| 32       | E                                                     | 7112        | Gains on Disposition of Borrowings                                                     | F            |             |
| 32       | E                                                     | 7171        | Gains on Changes in Long-Term Assumptions - From Experience                            | N            |             |
| 32       | E                                                     | 7172        | Losses on Changes in Long-Term Assumptions - From Experience                           | N            |             |
| 32       | E                                                     | 7180        | Unrealized Gains                                                                       | F/N          |             |
| 32       | E                                                     | 7181        | Unrealized Gains - Exchange Stabilization Fund                                         | N            |             |
| 32       | E                                                     | 7190        | Other Gains                                                                            | F/N          |             |
| 32       | E                                                     | 7191        | Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges               | N            |             |
| 32       | E                                                     | 7210        | Losses on Disposition of Assets - Other                                                | N            |             |
| 32       | E                                                     | 7211        | Losses on Disposition of Investments                                                   | F/N          |             |
| 32       | E                                                     | 7212        | Losses on Disposition of Borrowings                                                    | F            |             |
| 32       | E                                                     | 7271        | Gains on Changes in Long-Term Assumptions                                              | N            |             |
| 32       | E                                                     | 7272        | Losses on Changes in Long-Term Assumptions                                             | N            |             |
| 32       | E                                                     | 7280        | Unrealized Losses                                                                      | F/N          |             |
| 32       | E                                                     | 7281        | Unrealized Losses - Exchange Stabilization Fund                                        | N            |             |
| 32       | E                                                     | 7290        | Other Losses                                                                           | F/N          |             |
| 32       | E                                                     | 7291        | Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges              | N            |             |
| 32       | E                                                     | 7300        | Extraordinary Items                                                                    | N            |             |
| 32       | E                                                     | 7400        | Prior-Period Adjustments Due to Corrections of Errors                                  | F/N          |             |
| 32       | E                                                     | 7401        | Prior-Period Adjustments Due to Changes in Accounting Principles                       | F/N          |             |
| 32       | E                                                     | 7405        | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | F/N          |             |
| 32       | E                                                     | 7500        | Distribution of Income - Dividend                                                      | F/N          |             |
| 32       | E                                                     | 7600        | Changes in Actuarial Liability                                                         | N            |             |
| 33       | <b>Cumulative Results of Operations - Other Funds</b> |             |                                                                                        |              |             |
| 33       | B                                                     | 3310        | Cumulative Results of Operations                                                       |              |             |
| 33       | E                                                     | 5100        | Revenue From Goods Sold                                                                | F/N          |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Attributes/1                                                                             |              |             |
|----------|------------|-------------|--------------------------------------------------------------------------------------------------------|--------------|-------------|
|          |            |             | USSGL Account Title                                                                                    | Fed / NonFed | Addl. Info. |
| 33       | E          | 5109        | Contra Revenue for Goods Sold                                                                          | F/N          |             |
| 33       | E          | 5200        | Revenue From Services Provided                                                                         | F/N          |             |
| 33       | E          | 5209        | Contra Revenue for Services Provided                                                                   | F/N          |             |
| 33       | E          | 5310        | Interest Revenue - Other                                                                               | F/N          |             |
| 33       | E          | 5311        | Interest Revenue - Investments                                                                         | F/N          |             |
| 33       | E          | 5312        | Interest Revenue - Loans Receivable/Uninvested Funds                                                   | F/N          |             |
| 33       | E          | 5313        | Interest Revenue - Subsidy Amortization                                                                | N            |             |
| 33       | E          | 5314        | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act                    | N            |             |
| 33       | E          | 5315        | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N            |             |
| 33       | E          | 5317        | Contra Revenue for Interest Revenue - Loans Receivable                                                 | F/N          |             |
| 33       | E          | 5318        | Contra Revenue for Interest Revenue - Investments                                                      | F/N          |             |
| 33       | E          | 5319        | Contra Revenue for Interest Revenue - Other                                                            | F/N          |             |
| 33       | E          | 5320        | Penalties and Fines Revenue                                                                            | F/N          |             |
| 33       | E          | 5324        | Contra Revenue for Penalties and Fines                                                                 | F/N          |             |
| 33       | E          | 5325        | Administrative Fees Revenue                                                                            | F/N          |             |
| 33       | E          | 5329        | Contra Revenue for Administrative Fees                                                                 | F/N          |             |
| 33       | E          | 5400        | Funded Benefit Program Revenue                                                                         | F/N          |             |
| 33       | E          | 5405        | Unfunded FECA Benefit Revenue                                                                          | F            |             |
| 33       | E          | 5406        | Contra Revenue for Unfunded FECA Benefit Revenue                                                       | F            |             |
| 33       | E          | 5409        | Contra Revenue for Funded Benefit Program Revenue                                                      | F/N          |             |
| 33       | E          | 5500        | Insurance and Guarantee Premium Revenue                                                                | N            |             |
| 33       | E          | 5509        | Contra Revenue for Insurance and Guarantee Premium Revenue                                             | N            |             |
| 33       | E          | 5600        | Donated Revenue - Financial Resources                                                                  | N            |             |
| 33       | E          | 5609        | Contra Revenue for Donations - Financial Resources                                                     | N            |             |
| 33       | E          | 5610        | Donated Revenue - Nonfinancial Resources                                                               | N            |             |
| 33       | E          | 5619        | Contra Donated Revenue - Nonfinancial Resources                                                        | N            |             |
| 33       | E          | 5640        | Forfeiture Revenue - Cash and Cash Equivalents                                                         | N            |             |
| 33       | E          | 5649        | Contra Forfeiture Revenue - Cash and Cash Equivalents                                                  | N            |             |
| 33       | E          | 5650        | Forfeiture Revenue - Forfeitures of Property                                                           | N            |             |
| 33       | E          | 5659        | Contra Forfeiture Revenue - Forfeitures of Property                                                    | N            |             |



## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Attributes/1                                                                                       |              |             |
|----------|------------|-------------|------------------------------------------------------------------------------------------------------------------|--------------|-------------|
|          |            |             | USSGL Account Title                                                                                              | Fed / NonFed | Addl. Info. |
| 33       | E          | 5700        | Expended Appropriations                                                                                          |              |             |
| 33       | E          | 5705        | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year |              |             |
| 33       | E          | 5708        | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  |              |             |
| 33       | E          | 5709        | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                       |              |             |
| 33       | E          | 5720        | Financing Sources Transferred In Without Reimbursement                                                           | F            |             |
| 33       | E          | 5730        | Financing Sources Transferred Out Without Reimbursement                                                          | F            |             |
| 33       | E          | 5740        | Appropriated Dedicated Collections Transferred In                                                                | F            |             |
| 33       | E          | 5745        | Appropriated Dedicated Collections 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          |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Attributes/1                                                  |              |             |
|----------|------------|-------------|-----------------------------------------------------------------------------|--------------|-------------|
|          |            |             | USSGL Account Title                                                         | Fed / NonFed | Addl. Info. |
| 33       | E          | 5806        | Tax Revenue Collected - Customs                                             | F/N          |             |
| 33       | E          | 5820        | Tax Revenue Accrual Adjustment - Not Otherwise Classified                   | F/N          |             |
| 33       | E          | 5821        | Tax Revenue Accrual Adjustment - Individual                                 | F/N          |             |
| 33       | E          | 5822        | Tax Revenue Accrual Adjustment - Corporate                                  | F/N          |             |
| 33       | E          | 5823        | Tax Revenue Accrual Adjustment - Unemployment                               | F/N          |             |
| 33       | E          | 5824        | Tax Revenue Accrual Adjustment - Excise                                     | F/N          |             |
| 33       | E          | 5825        | Tax Revenue Accrual Adjustment - Estate and Gift                            | F/N          |             |
| 33       | E          | 5826        | Tax Revenue Accrual Adjustment - Customs                                    | F/N          |             |
| 33       | E          | 5830        | Contra Revenue for Taxes - Not Otherwise Classified                         | F/N          |             |
| 33       | E          | 5831        | Contra Revenue for Taxes - Individual                                       | F/N          |             |
| 33       | E          | 5832        | Contra Revenue for Taxes - Corporate                                        | F/N          |             |
| 33       | E          | 5833        | Contra Revenue for Taxes - Unemployment                                     | F/N          |             |
| 33       | E          | 5834        | Contra Revenue for Taxes - Excise                                           | F/N          |             |
| 33       | E          | 5835        | Contra Revenue for Taxes - Estate and Gift                                  | F/N          |             |
| 33       | E          | 5836        | Contra Revenue for Taxes - Customs                                          | F/N          |             |
| 33       | E          | 5890        | Tax Revenue Refunds - Not Otherwise Classified                              | F/N          |             |
| 33       | E          | 5891        | Tax Revenue Refunds - Individual                                            | F/N          |             |
| 33       | E          | 5892        | Tax Revenue Refunds - Corporate                                             | F/N          |             |
| 33       | E          | 5893        | Tax Revenue Refunds - Unemployment                                          | F/N          |             |
| 33       | E          | 5894        | Tax Revenue Refunds - Excise                                                | F/N          |             |
| 33       | E          | 5895        | Tax Revenue Refunds - Estate and Gift                                       | F/N          |             |
| 33       | E          | 5896        | Tax Revenue Refunds - Customs                                               | F/N          |             |
| 33       | E          | 5900        | Other Revenue                                                               | F/N          |             |
| 33       | E          | 5909        | Contra Revenue for Other Revenue                                            | F/N          |             |
| 33       | E          | 5919        | Revenue and Other Financing Sources - Cancellations                         |              |             |
| 33       | E          | 5921        | Valuation Change in Investments - Exchange Stabilization Fund               | N            |             |
| 33       | E          | 5922        | Valuation Change in Investments for Federal Government Sponsored Enterprise | N            |             |
| 33       | E          | 5923        | Valuation Change in Investments - Beneficial Interest in Trust              | N            |             |
| 33       | E          | 5990        | Collections for Others - Statement of Custodial Activity                    | F/N          |             |
| 33       | E          | 5991        | Accrued Collections for Others - Statement of Custodial Activity            | F/N          |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Attributes/1                                                                                     |              |             |
|----------|------------|-------------|----------------------------------------------------------------------------------------------------------------|--------------|-------------|
|          |            |             | USSGL Account Title                                                                                            | Fed / NonFed | Addl. Info. |
| 33       | E          | 5993        | Offset to Non-Entity Collections - Statement of Changes in Net Position                                        | F            |             |
| 33       | E          | 5994        | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position                                | F            |             |
| 33       | E          | 5997        | Financing Sources Transferred In From Custodial Statement Collections                                          | F            |             |
| 33       | E          | 5998        | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | F            |             |
| 33       | E          | 6100        | Operating Expenses/Program Costs                                                                               | F/N          |             |
| 33       | E          | 6190        | Contra Bad Debt Expense - Incurred for Others                                                                  | F/N          |             |
| 33       | E          | 6199        | Adjustment to Subsidy Expense                                                                                  | N            |             |
| 33       | E          | 6310        | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank            | F            |             |
| 33       | E          | 6320        | Interest Expenses on Securities                                                                                | F/N          |             |
| 33       | E          | 6330        | Other Interest Expenses                                                                                        | F/N          |             |
| 33       | E          | 6340        | Interest Expense Accrued on the Liability for Loan Guarantees                                                  | N            |             |
| 33       | E          | 6400        | Benefit Expense                                                                                                | F/N          |             |
| 33       | E          | 6500        | Cost of Goods Sold                                                                                             | N            |             |
| 33       | E          | 6600        | Applied Overhead                                                                                               | N            |             |
| 33       | E          | 6610        | Cost Capitalization Offset                                                                                     | N            |             |
| 33       | E          | 6710        | Depreciation, Amortization, and Depletion                                                                      | N            |             |
| 33       | E          | 6720        | Bad Debt Expense                                                                                               | F/N          |             |
| 33       | E          | 6730        | Imputed Costs                                                                                                  | F            |             |
| 33       | E          | 6790        | Other Expenses Not Requiring Budgetary Resources                                                               | F/N          |             |
| 33       | E          | 6800        | Future Funded Expenses                                                                                         | F/N          |             |
| 33       | E          | 6850        | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)  | F            |             |
| 33       | E          | 6900        | Nonproduction Costs                                                                                            | F/N          |             |
| 33       | E          | 7110        | Gains on Disposition of Assets - Other                                                                         | N            |             |
| 33       | E          | 7111        | Gains on Disposition of Investments                                                                            | F/N          |             |
| 33       | E          | 7112        | Gains on Disposition of Borrowings                                                                             | F            |             |
| 33       | E          | 7171        | Gains on Changes in Long-Term Assumptions - From Experience                                                    | N            |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

|           |                                                                 |             | USSGL Account Attributes/1                                                             |              |             |
|-----------|-----------------------------------------------------------------|-------------|----------------------------------------------------------------------------------------|--------------|-------------|
| Line No.  | Trial Bal.                                                      | USSGL Acct. | USSGL Account Title                                                                    | Fed / NonFed | Addl. Info. |
| 33        | E                                                               | 7172        | Losses on Changes in Long-Term Assumptions - From Experience                           | N            |             |
| 33        | E                                                               | 7180        | Unrealized Gains                                                                       | F/N          |             |
| 33        | E                                                               | 7190        | Other Gains                                                                            | F/N          |             |
| 33        | E                                                               | 7210        | Losses on Disposition of Assets - Other                                                | N            |             |
| 33        | E                                                               | 7211        | Losses on Disposition of Investments                                                   | F/N          |             |
| 33        | E                                                               | 7212        | Losses on Disposition of Borrowings                                                    | F            |             |
| 33        | E                                                               | 7271        | Gains on Changes in Long-Term Assumptions                                              | N            |             |
| 33        | E                                                               | 7272        | Losses on Changes in Long-Term Assumptions                                             | N            |             |
| 33        | E                                                               | 7280        | Unrealized Losses                                                                      | F/N          |             |
| 33        | E                                                               | 7290        | Other Losses                                                                           | F/N          |             |
| 33        | E                                                               | 7300        | Extraordinary Items                                                                    | N            |             |
| 33        | E                                                               | 7400        | Prior-Period Adjustments Due to Corrections of Errors                                  | F/N          |             |
| 33        | E                                                               | 7401        | Prior-Period Adjustments Due to Changes in Accounting Principles                       | F/N          |             |
| 33        | E                                                               | 7405        | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | F/N          |             |
| 33        | E                                                               | 7500        | Distribution of Income - Dividend                                                      | F/N          |             |
| 33        | E                                                               | 7600        | Changes in Actuarial Liability                                                         | N            |             |
|           |                                                                 |             |                                                                                        |              |             |
| <b>34</b> | <b>Total Net Position</b>                                       |             |                                                                                        |              |             |
| 34        | This line is calculated. Equals the sum of lines 30 through 33. |             |                                                                                        |              |             |
|           |                                                                 |             |                                                                                        |              |             |
| <b>35</b> | <b>Total Liabilities and Net Position</b>                       |             |                                                                                        |              |             |
| 35        | This line is calculated. Equals the sum of lines 28 and 34.     |             |                                                                                        |              |             |

**Footnotes and Additional Information:**

1/ Use USSGL proprietary account attribute domain values as provided in USSGL Section IV, page 4.

2/ Related to Government Account Series securities purchased using deposit funds.

3/ FASAB recognizes amounts returned to Puerto Rico and the Virgin Islands as nonFederal custodial liabilities as referenced in FASAB SFFAS No. 7, paragraph 289.

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## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Net Cost for Fiscal 2013 Reporting

|                             |                              |               |                                                                                                               | USSGL Account Attributes/1           |                |                |                   |             |
|-----------------------------|------------------------------|---------------|---------------------------------------------------------------------------------------------------------------|--------------------------------------|----------------|----------------|-------------------|-------------|
|                             |                              |               |                                                                                                               | USSGL Account Attributes for FACTS I |                |                |                   |             |
| Line No.                    | Trial Bal.                   | USSGL Account | USSGL Account Title                                                                                           | Fed / NonFed                         | Exch / Nonexch | Cust / Noncust | Program Indicator | Addl. Info. |
| <b>Gross Program Costs:</b> |                              |               |                                                                                                               |                                      |                |                |                   |             |
| <b>Program A:</b>           |                              |               |                                                                                                               |                                      |                |                |                   |             |
| <b>1</b>                    | <b>Gross costs (Note 22)</b> |               |                                                                                                               |                                      |                |                |                   |             |
| 1                           | E                            | 6100          | Operating Expenses/Program Costs                                                                              | F/N                                  |                |                |                   |             |
| 1                           | E                            | 6190          | Contra Bad Debt Expense - Incurred for Others                                                                 | F/N                                  |                |                |                   |             |
| 1                           | E                            | 6199          | Adjustment to Subsidy Expense                                                                                 | N                                    |                |                |                   |             |
| 1                           | E                            | 6310          | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank           | F                                    |                |                |                   |             |
| 1                           | E                            | 6320          | Interest Expenses on Securities                                                                               | F/N                                  |                |                |                   |             |
| 1                           | E                            | 6330          | Other Interest Expenses                                                                                       | F/N                                  |                | A              |                   |             |
| 1                           | E                            | 6338          | Remuneration Interest                                                                                         | N                                    |                |                |                   |             |
| 1                           | E                            | 6340          | Interest Expense Accrued on the Liability for Loan Guarantees                                                 | N                                    |                |                |                   |             |
| 1                           | E                            | 6400          | Benefit Expense                                                                                               | F/N                                  |                |                | P                 |             |
| 1                           | E                            | 6500          | Cost of Goods Sold                                                                                            | N                                    |                |                |                   |             |
| 1                           | E                            | 6600          | Applied Overhead                                                                                              | N                                    |                |                |                   |             |
| 1                           | E                            | 6610          | Cost Capitalization Offset                                                                                    | N                                    |                |                |                   |             |
| 1                           | E                            | 6710          | Depreciation, Amortization, and Depletion                                                                     | N                                    |                |                |                   |             |
| 1                           | E                            | 6720          | Bad Debt Expense                                                                                              | F/N                                  |                |                |                   |             |
| 1                           | E                            | 6730          | Imputed Costs                                                                                                 | F                                    |                |                |                   |             |
| 1                           | E                            | 6790          | Other Expenses Not Requiring Budgetary Resources                                                              | F/N                                  |                | A              |                   |             |
| 1                           | E                            | 6800          | Future Funded Expenses                                                                                        | F/N                                  |                |                | P                 | 2           |
| 1                           | E                            | 6850          | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F                                    |                |                | P                 |             |
| 1                           | E                            | 6900          | Nonproduction Costs                                                                                           | F/N                                  |                |                | P                 | 3           |
| 1                           | E                            | 7171          | Gains on Changes in Long-Term Assumptions - From Experience                                                   | N                                    | X              |                |                   |             |
| 1                           | E                            | 7172          | Losses on Changes in Long-Term Assumptions - From Experience                                                  | N                                    | X              |                |                   |             |
| 1                           | E                            | 7210          | Losses on Disposition of Assets - Other                                                                       | N                                    | X              |                | P                 |             |
| 1                           | E                            | 7211          | Losses on Disposition of Investments                                                                          | F/N                                  | X              |                | P                 |             |
| 1                           | E                            | 7212          | Losses on Disposition of Borrowings                                                                           | F                                    | X              |                | P                 |             |
| 1                           | E                            | 7280          | Unrealized Losses                                                                                             | F/N                                  | X              |                | P                 |             |
| 1                           | E                            | 7281          | Unrealized Losses - Exchange Stabilization Fund                                                               | N                                    |                |                |                   |             |
| 1                           | E                            | 7290          | Other Losses                                                                                                  | F/N                                  | X              |                | P                 |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Net Cost for Fiscal 2013 Reporting

|          |            |               |                                                                                                        | USSGL Account Attributes/1           |                |                |                   |             |
|----------|------------|---------------|--------------------------------------------------------------------------------------------------------|--------------------------------------|----------------|----------------|-------------------|-------------|
|          |            |               |                                                                                                        | USSGL Account Attributes for FACTS I |                |                |                   |             |
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title                                                                                    | Fed / NonFed                         | Exch / Nonexch | Cust / Noncust | Program Indicator | Addl. Info. |
| 1        | E          | 7291          | Other Losses for Accrued Special Drawing Right (SDR) Interest and                                      | N                                    |                |                |                   |             |
| 1        | E          | 7300          | Extraordinary Items                                                                                    | N                                    | X              |                | P                 |             |
| 1        | E          | 7500          | Distribution of Income - Dividend                                                                      | F/N                                  | X              |                | P                 |             |
| 1        | E          | 7600          | Changes in Actuarial Liability                                                                         | N                                    |                |                | P                 |             |
| 2        |            |               |                                                                                                        |                                      |                |                |                   |             |
| 2        |            |               | <b>Less: earned revenue</b>                                                                            |                                      |                |                |                   |             |
| 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          | Funded Benefit Program Revenue                                                                         | F/N                                  | X              |                |                   |             |
| 2        | E          | 5405          | Unfunded FECA Benefit Revenue                                                                          | F                                    | X              |                |                   |             |
| 2        | E          | 5406          | Contra Revenue for Unfunded FECA Benefit Revenue                                                       | F                                    | X              |                |                   |             |
| 2        | E          | 5409          | Contra Revenue for Funded Benefit Program Revenue                                                      | F/N                                  | X              |                |                   |             |
| 2        | E          | 5500          | Insurance and Guarantee Premium Revenue                                                                | N                                    | X              |                |                   |             |
| 2        | E          | 5509          | Contra Revenue for Insurance and Guarantee Premium Revenue                                             | N                                    | X              |                |                   |             |
| 2        | E          | 5900          | Other Revenue                                                                                          | F/N                                  | X              |                | P                 |             |
| 2        | E          | 5909          | Contra Revenue for Other Revenue                                                                       | F/N                                  | X              |                | P                 |             |
| 2        | E          | 5921          | Valuation Change in Investments - Exchange Stabilization Fund                                          | N                                    | X              |                |                   |             |
| 2        | E          | 5922          | Valuation Change in Investments for Federal Government Sponsored Enterprise                            | N                                    | X              |                | P                 |             |
| 2        | E          | 7110          | Gains on Disposition of Assets - Other                                                                 | N                                    | X              |                | P                 |             |



## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Net Cost for Fiscal 2013 Reporting

|                                                                             |            |               |                                                                                                               | USSGL Account Attributes/1           |                |                |                   |             |
|-----------------------------------------------------------------------------|------------|---------------|---------------------------------------------------------------------------------------------------------------|--------------------------------------|----------------|----------------|-------------------|-------------|
|                                                                             |            |               |                                                                                                               | USSGL Account Attributes for FACTS I |                |                |                   |             |
| Line No.                                                                    | Trial Bal. | USSGL Account | USSGL Account Title                                                                                           | Fed / NonFed                         | Exch / Nonexch | Cust / Noncust | Program Indicator | Addl. Info. |
| 2                                                                           | E          | 7111          | Gains on Disposition of Investments                                                                           | F/N                                  | X              |                | P                 |             |
| 2                                                                           | E          | 7112          | Gains on Disposition of Borrowings                                                                            | F                                    | X              |                | P                 |             |
| 2                                                                           | E          | 7180          | Unrealized Gains                                                                                              | F/N                                  | X              |                | P                 |             |
| 2                                                                           | E          | 7181          | Unrealized Gains - Exchange Stabilization Fund                                                                | N                                    |                |                |                   |             |
| 2                                                                           | E          | 7190          | Other Gains                                                                                                   | F/N                                  | X              |                | P                 |             |
| 2                                                                           | E          | 7191          | Other Gains for Accrued Special Drawing Right (SDR) Interest and                                              | N                                    |                |                |                   |             |
| <b>3 Net program costs:</b>                                                 |            |               |                                                                                                               |                                      |                |                |                   |             |
| 3                                                                           |            |               | This line is calculated. Equals sum of lines 1 minus 2.                                                       |                                      |                |                |                   |             |
| <b>4 (Gain)/Loss on pension, ORB, or OPEB Assumption changes (Note 15):</b> |            |               |                                                                                                               |                                      |                |                |                   |             |
| 4                                                                           | E          | 7271          | Gains on Changes in Long-Term Assumptions                                                                     | N                                    | X              |                |                   |             |
| 4                                                                           | E          | 7272          | Losses on Changes in Long-Term Assumptions                                                                    | N                                    | X              |                |                   |             |
| <b>5 Net program costs including Assumption changes:</b>                    |            |               |                                                                                                               |                                      |                |                |                   |             |
| 5                                                                           |            |               | This line is calculated. Equals the sum of lines 3 through 4.                                                 |                                      |                |                |                   |             |
| <b>6 Costs not assigned to programs</b>                                     |            |               |                                                                                                               |                                      |                |                |                   |             |
| 6                                                                           | E          | 6400          | Benefit Expense                                                                                               | F/N                                  |                |                | Q                 |             |
| 6                                                                           | E          | 6800          | Future Funded Expenses                                                                                        | F/N                                  |                |                | Q                 |             |
| 6                                                                           | E          | 6850          | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F                                    |                |                | Q                 |             |
| 6                                                                           | E          | 6900          | Nonproduction Costs                                                                                           | F/N                                  |                |                | Q                 |             |
| 6                                                                           | E          | 7210          | Losses on Disposition of Assets - Other                                                                       | N                                    | X              |                | Q                 |             |
| 6                                                                           | E          | 7211          | Losses on Disposition of Investments                                                                          | F/N                                  | X              | A              | Q                 |             |
| 6                                                                           | E          | 7212          | Losses on Disposition of Borrowings                                                                           | F                                    | X              |                | Q                 |             |
| 6                                                                           | E          | 7280          | Unrealized Losses                                                                                             | F/N                                  | X              |                | Q                 |             |
| 6                                                                           | E          | 7290          | Other Losses                                                                                                  | F/N                                  | X              |                | Q                 |             |
| 6                                                                           | E          | 7300          | Extraordinary Items                                                                                           | N                                    | X              |                | Q                 |             |
| 6                                                                           | E          | 7500          | Distribution of Income - Dividend                                                                             | F/N                                  | X              |                | Q                 |             |
| 6                                                                           | E          | 7600          | Changes in Actuarial Liability                                                                                | N                                    |                |                | Q                 |             |
| <b>7 Less: earned revenues not attributed to programs</b>                   |            |               |                                                                                                               |                                      |                |                |                   |             |
| 7                                                                           | E          | 5310          | Interest Revenue - Other                                                                                      | F/N                                  | X              | A              | Q                 |             |
| 7                                                                           | E          | 5311          | Interest Revenue - Investments                                                                                | F/N                                  | X              | A              | Q                 |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Net Cost for Fiscal 2013 Reporting

|          |                                                               |               |                                                        | USSGL Account Attributes/1           |                |                |                   |             |
|----------|---------------------------------------------------------------|---------------|--------------------------------------------------------|--------------------------------------|----------------|----------------|-------------------|-------------|
|          |                                                               |               |                                                        | USSGL Account Attributes for FACTS I |                |                |                   |             |
| Line No. | Trial Bal.                                                    | USSGL Account | USSGL Account Title                                    | Fed / NonFed                         | Exch / Nonexch | Cust / Noncust | Program Indicator | Addl. Info. |
| 7        | E                                                             | 5312          | Interest Revenue - Loans Receivable/Uninvested Funds   | F/N                                  | X              | A              | Q                 |             |
| 7        | E                                                             | 5313          | Interest Revenue - Subsidy Amortization                | N                                    | X              | A              | Q                 |             |
| 7        | E                                                             | 5317          | Contra Revenue for Interest Revenue - Loans Receivable | F/N                                  | X              | A              | Q                 |             |
| 7        | E                                                             | 5318          | Contra Revenue for Interest Revenue - Investments      | F/N                                  | X              | A              | Q                 |             |
| 7        | E                                                             | 5319          | Contra Revenue for Interest Revenue - Other            | F/N                                  | X              | A              | Q                 |             |
| 7        | E                                                             | 5900          | Other Revenue                                          | F/N                                  | X              | A              | Q                 |             |
| 7        | E                                                             | 5909          | Contra Revenue for Other Revenue                       | F/N                                  | X              | A              | Q                 |             |
| 7        | E                                                             | 7110          | Gains on Disposition of Assets - Other                 | N                                    | X              |                | Q                 |             |
| 7        | E                                                             | 7111          | Gains on Disposition of Investments                    | F/N                                  | X              |                | Q                 |             |
| 7        | E                                                             | 7112          | Gains on Disposition of Borrowings                     | F                                    | X              |                | Q                 |             |
| 7        | E                                                             | 7180          | Unrealized Gains                                       | F/N                                  | X              |                | Q                 |             |
| 7        | E                                                             | 7190          | Other Gains                                            | F/N                                  | X              |                | Q                 |             |
|          |                                                               |               |                                                        |                                      |                |                |                   |             |
| 8        | Net cost of operations                                        |               |                                                        |                                      |                |                |                   |             |
| 8        | This line is calculated. Equals sum of lines 5 and 6 minus 7. |               |                                                        |                                      |                |                |                   |             |

SUPPLEMENT

SECTION V

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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## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2013 Reporting

| USSGL Statement of Changes in Net Position for Fiscal Year Reporting |                                                            |               |                                                                                                       |                 |                 |                                      |                |                      |             |  |
|----------------------------------------------------------------------|------------------------------------------------------------|---------------|-------------------------------------------------------------------------------------------------------|-----------------|-----------------|--------------------------------------|----------------|----------------------|-------------|--|
|                                                                      |                                                            |               |                                                                                                       |                 |                 | USSGL Account Attributes/1           |                |                      |             |  |
|                                                                      |                                                            |               |                                                                                                       |                 |                 | USSGL Account Attributes for FACTS I |                |                      |             |  |
| 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 | X               | X               |                                      |                |                      |             |  |
| 2b                                                                   | E                                                          | 5708          | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                       | X               | X               |                                      |                |                      |             |  |
| 2b                                                                   | E                                                          | 7400          | Prior-Period Adjustments Due to Corrections of Errors                                                 | X               | X               |                                      |                |                      |             |  |
| 2b                                                                   | E                                                          | 7405          | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year                | X               | X               |                                      |                |                      |             |  |
| 3                                                                    | Beginning Balances, as Adjusted                            |               |                                                                                                       |                 |                 |                                      |                |                      |             |  |
|                                                                      | This line is calculated. Equals sum of lines 1 through 2b. |               |                                                                                                       | X               | X               |                                      |                |                      |             |  |
| Budgetary Financing Sources:                                         |                                                            |               |                                                                                                       |                 |                 |                                      |                |                      |             |  |
| 4                                                                    | Other Adjustments (Rescissions, etc.) (+/-)                |               |                                                                                                       |                 |                 |                                      |                |                      |             |  |
| 4                                                                    | E                                                          | 5790          | Other Financing Sources                                                                               | X               | X               |                                      |                | D                    | 3           |  |
| 4                                                                    | E                                                          | 5919          | Revenue and Other Financing Sources -                                                                 | X               | X               |                                      |                |                      |             |  |
| 5                                                                    | Appropriations Used                                        |               |                                                                                                       |                 |                 |                                      |                |                      |             |  |
| 5                                                                    | E                                                          | 5700          | Expended Appropriations                                                                               | X               | X               |                                      |                |                      | 2           |  |
| 6                                                                    | Nonexchange Revenue                                        |               |                                                                                                       |                 |                 |                                      |                |                      |             |  |
| 6                                                                    | E                                                          | 5310          | Interest Revenue - Other                                                                              | X               | X               | T                                    | A              |                      |             |  |
| 6                                                                    | E                                                          | 5311          | Interest Revenue - Investments                                                                        | X               | X               | T                                    | A              |                      |             |  |
| 6                                                                    | E                                                          | 5312          | Interest Revenue - Loans Receivable/Uninvested                                                        | X               | X               | T                                    | A              |                      |             |  |
| 6                                                                    | E                                                          | 5317          | Contra Revenue for Interest Revenue - Loans                                                           | X               | X               | T                                    | A              |                      |             |  |
| 6                                                                    | E                                                          | 5318          | Contra Revenue for Interest Revenue - Investments                                                     | X               | X               | T                                    | A              |                      |             |  |

## SUPPLEMENT

## SECTION V

|   |   |      |                                                               |   |   |   |   |   |   |
|---|---|------|---------------------------------------------------------------|---|---|---|---|---|---|
| 6 | E | 5319 | Contra Revenue for Interest Revenue - Other                   | X | X | T | A |   |   |
| 6 | E | 5320 | Penalties and Fines Revenue                                   | X | X | T | A |   |   |
| 6 | E | 5324 | Contra Revenue for Penalties and Fines                        | X | X | T | A |   |   |
| 6 | E | 5400 | Funded Benefit Program Revenue                                | X | X | T |   |   |   |
| 6 | E | 5409 | Contra Revenue for Funded Benefit Program                     | 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 |   |      |                                                               |   |   |   |   |   |   |
| 7 |   |      | <b>Donations and Forfeitures of Cash and Cash Equivalents</b> |   |   |   |   |   |   |
| 7 | E | 5600 | Donated Revenue - Financial Resources                         | X | X | T | A |   |   |
| 7 | E | 5609 | Contra Revenue for Donations - Financial Resources            | X | X | T | A |   |   |
| 7 | E | 5640 | Forfeiture Revenue - Cash and Cash Equivalents                | X | X | T |   | D |   |
| 7 | E | 5649 | Contra Forfeiture Revenue - Cash and Cash                     | X | X | T |   | D |   |
| 8 |   |      |                                                               |   |   |   |   |   |   |
| 8 |   |      | <b>Transfers-In/Out Without Reimbursement (+/-)</b>           |   |   |   |   |   |   |
| 8 | E | 5740 | Appropriated Dedicated Collections Transferred In             | X | X |   |   |   |   |

## SUPPLEMENT

## SECTION V

|    |   |      |                                                                       |   |   |   |   |   |  |
|----|---|------|-----------------------------------------------------------------------|---|---|---|---|---|--|
| 8  | E | 5745 | Appropriated Dedicated Collections Transferred Out                    | X | X |   |   |   |  |
| 8  | E | 5750 | Expenditure Financing Sources - Transfers-In                          | X | X |   |   |   |  |
| 8  | E | 5755 | Nonexpenditure Financing Sources - Transfers-In -                     | X | X |   |   |   |  |
| 8  | E | 5760 | Expenditure Financing Sources - Transfers-Out                         | X | X |   |   |   |  |
| 8  | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out -                    | X | X |   |   |   |  |
| 8  | E | 5766 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers  | X | X |   |   |   |  |
| 8  | E | 5997 | Financing Sources Transferred In From Custodial Statement Collections | X | X |   | A |   |  |
|    |   |      |                                                                       |   |   |   |   |   |  |
| 9  |   |      | <b>Other (+/-)</b>                                                    |   |   |   |   |   |  |
| 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 |  |
|    |   |      |                                                                       |   |   |   |   |   |  |
|    |   |      | <b>Other Financing Sources (Non Exchange):</b>                        |   |   |   |   |   |  |
|    |   |      |                                                                       |   |   |   |   |   |  |
| 10 |   |      | <b>Donations and Forfeitures of Property</b>                          |   |   |   |   |   |  |
| 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 |   |      | <b>Transfers-In/Out Without Reimbursement (+/-)</b>                   |   |   |   |   |   |  |
| 11 | E | 5720 | Financing Sources Transferred In Without                              | X | X |   |   |   |  |
| 11 | E | 5730 | Financing Sources Transferred Out Without Reimbursement               | X | X |   |   |   |  |
| 11 | E | 5756 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers   | X | X |   |   |   |  |
| 11 | E | 5775 | Nonbudgetary Financing Sources Transferred In                         | X | X |   |   |   |  |
| 11 | E | 5776 | Nonbudgetary Financing Sources Transferred Out                        | X | X |   |   |   |  |
| 11 | E | 5792 | Financing Sources To Be Transferred Out - Contingent Liability        | X | X |   |   |   |  |
|    |   |      |                                                                       |   |   |   |   |   |  |
| 12 |   |      | <b>Imputed Financing</b>                                              |   |   |   |   |   |  |
| 12 | E | 5780 | Imputed Financing Sources                                             | X | X |   |   |   |  |

## SUPPLEMENT

## SECTION V

|                                   |                                                            |      |                                                                                              |   |   |   |   |   |  |
|-----------------------------------|------------------------------------------------------------|------|----------------------------------------------------------------------------------------------|---|---|---|---|---|--|
|                                   |                                                            |      |                                                                                              |   |   |   |   |   |  |
| <b>13</b>                         | <b>Other (+/-)</b>                                         |      |                                                                                              |   |   |   |   |   |  |
| 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 Position                      | 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 |  |
|                                   |                                                            |      |                                                                                              |   |   |   |   |   |  |
| <b>14</b>                         | <b>Total Financing Sources</b>                             |      |                                                                                              |   |   |   |   |   |  |
|                                   | This line is calculated. Equals sum of lines 4 through 13. |      |                                                                                              | X | X |   |   |   |  |
|                                   |                                                            |      |                                                                                              |   |   |   |   |   |  |
| <b>15</b>                         | <b>Net Cost of Operations (+/-)</b>                        |      |                                                                                              |   |   |   |   |   |  |
|                                   | Net Cost of Operations (+/-)                               |      |                                                                                              | X | X |   |   |   |  |
|                                   |                                                            |      |                                                                                              |   |   |   |   |   |  |
| <b>16</b>                         | <b>Net Change</b>                                          |      |                                                                                              |   |   |   |   |   |  |
|                                   | This line is calculated. Equals sum of lines 14 minus 15.  |      |                                                                                              | X | X |   |   |   |  |
|                                   |                                                            |      |                                                                                              |   |   |   |   |   |  |
| <b>17</b>                         | <b>Cumulative Results of Operations</b>                    |      |                                                                                              |   |   |   |   |   |  |
|                                   | This line is calculated. Equals sum of lines 3 and 16.     |      |                                                                                              | X | X |   |   |   |  |
|                                   |                                                            |      |                                                                                              |   |   |   |   |   |  |
| <b>Unexpended Appropriations:</b> |                                                            |      |                                                                                              |   |   |   |   |   |  |
|                                   |                                                            |      |                                                                                              |   |   |   |   |   |  |
| <b>18</b>                         | <b>Beginning Balances</b>                                  |      |                                                                                              |   |   |   |   |   |  |
| 18                                | B                                                          | 3100 | Unexpended Appropriations - Cumulative                                                       | X | X |   |   |   |  |
|                                   |                                                            |      |                                                                                              |   |   |   |   |   |  |
| <b>19</b>                         | <b>Adjustments (+/-)</b>                                   |      |                                                                                              |   |   |   |   |   |  |
| <b>19a</b>                        | <b>Changes in Accounting Principles (+/-)</b>              |      |                                                                                              |   |   |   |   |   |  |
| 19a                               | E                                                          | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | X | X |   |   |   |  |



## SUPPLEMENT

## SECTION V

|                                     |                                                              |      |                                                                                                                    |   |   |  |  |  |   |
|-------------------------------------|--------------------------------------------------------------|------|--------------------------------------------------------------------------------------------------------------------|---|---|--|--|--|---|
|                                     |                                                              |      |                                                                                                                    |   |   |  |  |  |   |
| <b>19b</b>                          | <b>Corrections of Errors (+/-)</b>                           |      |                                                                                                                    |   |   |  |  |  |   |
| 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 |  |  |  |   |
|                                     |                                                              |      |                                                                                                                    |   |   |  |  |  |   |
| <b>20</b>                           | <b>Beginning Balances, as Adjusted</b>                       |      |                                                                                                                    |   |   |  |  |  |   |
|                                     | This line is calculated. Equals sum of lines 18 through 19b. |      |                                                                                                                    | X | X |  |  |  |   |
|                                     |                                                              |      |                                                                                                                    |   |   |  |  |  |   |
| <b>Budgetary Financing Sources:</b> |                                                              |      |                                                                                                                    |   |   |  |  |  |   |
|                                     |                                                              |      |                                                                                                                    |   |   |  |  |  |   |
| <b>21</b>                           | <b>Appropriations Received</b>                               |      |                                                                                                                    |   |   |  |  |  |   |
| 21                                  | E                                                            | 3101 | Unexpended Appropriations - Appropriations                                                                         | X | X |  |  |  | 6 |
|                                     |                                                              |      |                                                                                                                    |   |   |  |  |  |   |
| <b>22</b>                           | <b>Appropriations Transferred-In/Out (+/-)</b>               |      |                                                                                                                    |   |   |  |  |  |   |
| 22                                  | E                                                            | 3102 | Unexpended Appropriations - Transfers-In                                                                           | X | X |  |  |  | 2 |
| 22                                  | E                                                            | 3103 | Unexpended Appropriations - Transfers-Out                                                                          | X | X |  |  |  | 2 |
|                                     |                                                              |      |                                                                                                                    |   |   |  |  |  |   |
| <b>23</b>                           | <b>Other Adjustments (Rescissions, etc.) (+/-)</b>           |      |                                                                                                                    |   |   |  |  |  |   |
| 23                                  | E                                                            | 3106 | Unexpended Appropriations - Adjustments                                                                            | X | X |  |  |  | 2 |
|                                     |                                                              |      |                                                                                                                    |   |   |  |  |  |   |
| <b>24</b>                           | <b>Appropriations Used</b>                                   |      |                                                                                                                    |   |   |  |  |  |   |
| 24                                  | E                                                            | 3107 | Unexpended Appropriations - Used                                                                                   | X | X |  |  |  |   |
|                                     |                                                              |      |                                                                                                                    |   |   |  |  |  |   |
| <b>25</b>                           | <b>Total Budgetary Financing Sources</b>                     |      |                                                                                                                    |   |   |  |  |  |   |
|                                     | This line is calculated. Equals sum of lines 21 through 24.  |      |                                                                                                                    | X | X |  |  |  |   |
|                                     |                                                              |      |                                                                                                                    |   |   |  |  |  |   |
| <b>26</b>                           | <b>Total Unexpended Appropriations</b>                       |      |                                                                                                                    |   |   |  |  |  |   |
|                                     | This line is calculated. Equals sum of lines 20 and 25.      |      |                                                                                                                    | X | X |  |  |  |   |
|                                     |                                                              |      |                                                                                                                    |   |   |  |  |  |   |
| <b>27</b>                           | <b>Net Position</b>                                          |      |                                                                                                                    |   |   |  |  |  |   |
|                                     | This line is calculated. Equals sum of lines 17 and 26.      |      |                                                                                                                    | X | X |  |  |  | 5 |
|                                     |                                                              |      |                                                                                                                    |   |   |  |  |  |   |

**SUPPLEMENT**

**SECTION V**

**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.

## SUPPLEMENT

## SECTION V

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting |                                                                                        |                                                                                           |             | USSGL Account Attributes<br>for FACTS II |           |                  | TAFS Attributes |           |             |
|------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|-------------|------------------------------------------|-----------|------------------|-----------------|-----------|-------------|
| SBR Line No.                                                                 | USSGL<br>Account                                                                       | USSGL Account Title                                                                       | Begin / End | Debit /<br>Credit                        | Auth Type | Trans<br>Partner | TAFS Status     | Fund Type | Addl. Info. |
| <b>Budgetary Resources:</b>                                                  |                                                                                        |                                                                                           |             |                                          |           |                  |                 |           |             |
| <b>1000</b>                                                                  | <b>Unobligated balance brought forward, October 1</b>                                  |                                                                                           |             |                                          |           |                  |                 |           | 3           |
| 1000                                                                         | 4122                                                                                   | Authority Adjusted for Interest on the Bureau of the Public Debt Securities               | B           |                                          |           |                  | U               |           |             |
| 1000                                                                         | 4126                                                                                   | Amounts Appropriated From Specific Invested TAFS - Receivable                             | B           |                                          |           |                  | U/E             |           |             |
| 1000                                                                         | 4127                                                                                   | Amounts Appropriated From Specific Invested TAFS - Payable                                | B           |                                          |           |                  | U/E             |           |             |
| 1000                                                                         | 4136                                                                                   | Contract Authority To Be Liquidated by Trust Funds                                        | B           |                                          |           |                  | U               |           |             |
| 1000                                                                         | 4137                                                                                   | Transfers of Contract Authority - Allocation                                              | B           |                                          |           |                  | U               |           |             |
| 1000                                                                         | 4139                                                                                   | Contract Authority Carried Forward                                                        | B           |                                          |           |                  | U               |           |             |
| 1000                                                                         | 4149                                                                                   | Borrowing Authority Carried Forward                                                       | B           |                                          |           |                  | U/E             |           |             |
| 1000                                                                         | 4153                                                                                   | Transfers of Contract Authority - Nonallocation                                           | B           |                                          |           |                  | U               | 7         |             |
| 1000                                                                         | 4166                                                                                   | Allocations of Realized Authority - To Be Transferred From Invested Balances              | B           |                                          |           |                  | U/E             |           |             |
| 1000                                                                         | 4171                                                                                   | Nonallocation Transfers of Invested Balances - Receivable                                 | B           |                                          |           |                  | U/E             |           |             |
| 1000                                                                         | 4172                                                                                   | Nonallocation Transfers of Invested Balances - Payable                                    | B           |                                          |           |                  | U/E             |           |             |
| 1000                                                                         | 4201                                                                                   | Total Actual Resources - Collected                                                        | B           |                                          |           |                  | U/E             |           |             |
| 1000                                                                         | 4221                                                                                   | Unfilled Customer Orders Without Advance                                                  | B           |                                          |           | F/E              | U/E             |           |             |
| 1000                                                                         | 4222                                                                                   | Unfilled Customer Orders With Advance                                                     | B           |                                          |           |                  | U/E             |           |             |
| 1000                                                                         | 4225                                                                                   | Expenditure Transfers from Trust Funds - Receivable                                       | B           |                                          |           |                  | U/E             |           |             |
| 1000                                                                         | 4251                                                                                   | Reimbursements and Other Income Earned - Receivable                                       | B           |                                          |           | F/E              | U/E             |           |             |
| 1000                                                                         | 4283                                                                                   | Interest Receivable From Treasury                                                         | B           |                                          |           |                  | U/E             |           |             |
| 1000                                                                         | 4285                                                                                   | Receivable From the Liquidating Fund                                                      | B           |                                          |           |                  | U/E             |           |             |
| 1000                                                                         | 4286                                                                                   | Receivable From the Financing Fund                                                        | B           |                                          |           |                  | U/E             |           |             |
| 1000                                                                         | 4287                                                                                   | Other Federal Receivables                                                                 | B           |                                          |           |                  | U/E             |           |             |
| 1000                                                                         | 4295                                                                                   | Adjustments to the Exchange Stabilization Fund                                            | B           |                                          |           |                  | U               |           |             |
| 1000                                                                         | 4384                                                                                   | Temporary Reduction/Cancellation Returned by Appropriation                                | B           |                                          |           |                  | U               |           |             |
| 1000                                                                         | 4394                                                                                   | Receipts Unavailable for Obligation Upon Collection                                       | B           |                                          |           |                  | U               | 2/7       |             |
| 1000                                                                         | 4397                                                                                   | Receipts and Appropriations Temporarily Precluded From Obligation                         | B           |                                          |           |                  | U               | 2/7       |             |
| 1000                                                                         | 4397                                                                                   | Receipts and Appropriations Temporarily Precluded From Obligation                         | B           |                                          |           |                  | U/E             | 1         |             |
| 1000                                                                         | 4398                                                                                   | Offsetting Collections Temporarily Precluded From Obligation                              | B           |                                          |           |                  | U               |           |             |
| 1000                                                                         | 4801                                                                                   | Undelivered Orders - Obligations, Unpaid                                                  | B           |                                          |           |                  | U/E             |           |             |
| 1000                                                                         | 4802                                                                                   | Undelivered Orders - Obligations, Prepaid/Advanced                                        | B           |                                          |           |                  | U/E             |           |             |
| 1000                                                                         | 4901                                                                                   | Delivered Orders - Obligations, Unpaid                                                    | B           |                                          |           |                  | U/E             |           |             |
| 1000                                                                         | 4908                                                                                   | Authority Outlayed Not Yet Disbursed                                                      | B           |                                          |           |                  | U               |           |             |
| <b>1020</b>                                                                  | <b>Adjustment to unobligated balance brought forward, October 1 (+ or -) (Note 28)</b> |                                                                                           |             |                                          |           |                  |                 |           | 5           |
| 1020                                                                         | 4111                                                                                   | Debt Liquidation Appropriations                                                           | E           |                                          | D/P       |                  | U/E             | 1/3/4     |             |
| 1020                                                                         | 4112                                                                                   | Liquidation of Deficiency - Appropriations                                                | E           |                                          |           |                  | U/E             | 1/3/4     |             |
| 1020                                                                         | 4113                                                                                   | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts             | E           |                                          | D/P       |                  | U/E             | 2/7       |             |
| 1020                                                                         | 4114                                                                                   | Appropriated Receipts Derived from Available Trust or Special Fund Receipts               | E           |                                          | D/P       |                  | U/E             | 2/7       |             |
| 1020                                                                         | 4115                                                                                   | Loan Subsidy Appropriation                                                                | E           |                                          | D/P       |                  | U/E             | 1/3/4     |             |
| 1020                                                                         | 4116                                                                                   | Debt Forgiveness Appropriation                                                            | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4117                                                                                   | Loan Administrative Expense Appropriation                                                 | E           |                                          | D/P       |                  | U/E             | 1/3/4     |             |
| 1020                                                                         | 4118                                                                                   | Reestimated Loan Subsidy Appropriation                                                    | E           |                                          |           |                  | U/E             | 1/3/4     |             |
| 1020                                                                         | 4119                                                                                   | Other Appropriations Realized                                                             | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4121                                                                                   | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E           |                                          | P/S       |                  | U/E             |           |             |
| 1020                                                                         | 4122                                                                                   | Authority Adjusted for Interest on the Bureau of the Public Debt Securities               | E           |                                          |           |                  | U               | 1         |             |

## SUPPLEMENT

## SECTION V

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting |                  |                                                                                                                              |             | USSGL Account Attributes<br>for FACTS II |           |                  | TAFS Attributes |           | Addl. Info. |
|------------------------------------------------------------------------------|------------------|------------------------------------------------------------------------------------------------------------------------------|-------------|------------------------------------------|-----------|------------------|-----------------|-----------|-------------|
| SBR Line No.                                                                 | USSGL<br>Account | USSGL Account Title                                                                                                          | Begin / End | Debit /<br>Credit                        | Auth Type | Trans<br>Partner | TAFS Status     | Fund Type |             |
| 1020                                                                         | 4123             | Amounts Appropriated From Specific Invested TAFS Reclassified -<br>Receivable - Temporary Reduction                          | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4124             | Amounts Appropriated From Specific Invested TAFS Reclassified -<br>Payable - Temporary Reduction/Cancellation                | E           |                                          |           |                  | U/E             | 2/7       |             |
| 1020                                                                         | 4125             | Loan Modification Adjustment Transfer Appropriation                                                                          | E           |                                          |           |                  | U/E             | 1/3/4     |             |
| 1020                                                                         | 4126             | Amounts Appropriated From Specific Invested TAFS - Receivable                                                                | E           |                                          |           |                  | U/E             | 7         |             |
| 1020                                                                         | 4127             | Amounts Appropriated From Specific Invested TAFS - Payable                                                                   | E           |                                          |           |                  | U/E             | 7         |             |
| 1020                                                                         | 4128             | Amounts Appropriated From Specific Invested TAFS - Transfers-In                                                              | E           |                                          |           |                  | U/E             | 1/2/7     |             |
| 1020                                                                         | 4129             | Amounts Appropriated From Specific Invested TAFS - Transfers-Out                                                             | E           |                                          |           |                  | U/E             | 1/2/7     |             |
| 1020                                                                         | 4130             | Appropriation To Liquidate Contract Authority Withdrawn                                                                      | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4131             | Current-Year Contract Authority Realized                                                                                     | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4132             | Substitution of Contract Authority                                                                                           | E           |                                          | S         |                  | U/E             |           |             |
| 1020                                                                         | 4133             | Decreases to Indefinite Contract Authority                                                                                   | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4134             | Contract Authority Withdrawn                                                                                                 | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4135             | Contract Authority Liquidated                                                                                                | E           |                                          | P/S       |                  | U/E             |           |             |
| 1020                                                                         | 4136             | Contract Authority To Be Liquidated by Trust Funds                                                                           | E           |                                          |           |                  | U               |           |             |
| 1020                                                                         | 4137             | Transfers of Contract Authority - Allocation                                                                                 | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4138             | Appropriation To Liquidate Contract Authority                                                                                | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4140             | Substitution of Borrowing Authority                                                                                          | E           |                                          | P/S       |                  | U/E             |           |             |
| 1020                                                                         | 4141             | Current-Year Borrowing Authority Realized                                                                                    | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4143             | Current-Year Decreases to Indefinite Borrowing Authority Realized                                                            | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4144             | Borrowing Authority Withdrawn                                                                                                | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4146             | Actual Repayments of Debt, Current-Year Authority                                                                            | E           |                                          | B/P/S     |                  | U/E             |           |             |
| 1020                                                                         | 4147             | Actual Repayments of Debt, Prior-Year Balances                                                                               | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4150             | Reappropriations - Transfers-In                                                                                              | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4151             | Actual Capital Transfers to the General Fund of the Treasury,<br>Current-Year Authority                                      | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4152             | Actual Capital Transfers to the General Fund of the Treasury,<br>Prior-Year Balances                                         | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4153             | Transfers of Contract Authority - Nonallocation                                                                              | E           |                                          |           |                  | U               | 7         |             |
| 1020                                                                         | 4154             | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred                                                  | E           |                                          |           |                  | U               | 7         |             |
| 1020                                                                         | 4158             | Authority Made Available From Offsetting Collection Balances Previously Precluded<br>From Obligation                         | E           |                                          |           |                  | U               | 1/3/4     |             |
| 1020                                                                         | 4166             | Allocations of Realized Authority - To Be Transferred From Invested Balances                                                 | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4167             | Allocations of Realized Authority - Transferred From Invested Balances                                                       | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4168             | Allocations of Realized Authority Reclassified - Authority To Be Transferred From<br>Invested Balances - Temporary Reduction | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4170             | Transfers - Current-Year Authority                                                                                           | E           |                                          | P/S       |                  | U/E             |           |             |
| 1020                                                                         | 4171             | Nonallocation Transfers of Invested Balances - Receivable                                                                    | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4172             | Nonallocation Transfers of Invested Balances - Payable                                                                       | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4173             | Nonallocation Transfers of Invested Balances - Transferred                                                                   | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4175             | Allocation Transfers of Current-Year Authority for Noninvested Accounts                                                      | E           |                                          | P/S       |                  | U/E             |           |             |
| 1020                                                                         | 4176             | Allocation Transfers of Prior-Year Balances                                                                                  | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4190             | Transfers - Prior-Year Balances                                                                                              | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4191             | Balance Transfers - Extension of Availability Other Than Reappropriations                                                    | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4192             | Balance Transfers - Unexpired to Expired                                                                                     | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4193             | Balance Transfers - Unobligated Balances - Legislative Change of Purpose                                                     | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4196             | Balance Transfers-In - Expired to Expired                                                                                    | E           |                                          |           |                  | E               |           |             |
| 1020                                                                         | 4197             | Balance Transfers-Out - Expired to Expired                                                                                   | E           |                                          |           |                  | E               |           |             |
| 1020                                                                         | 4199             | Transfer of Expired Expenditure Transfers - Receivable                                                                       | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4212             | Liquidation of Deficiency - Offsetting Collections                                                                           | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4221             | Unfilled Customer Orders Without Advance                                                                                     | E           |                                          |           |                  | U/E             |           |             |

## SUPPLEMENT

## SECTION V

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting |                  |                                                                                                                             |             | USSGL Account Attributes<br>for FACTS II |           |                  | TAFS Attributes |           |             |
|------------------------------------------------------------------------------|------------------|-----------------------------------------------------------------------------------------------------------------------------|-------------|------------------------------------------|-----------|------------------|-----------------|-----------|-------------|
| SBR Line No.                                                                 | USSGL<br>Account | USSGL Account Title                                                                                                         | Begin / End | Debit /<br>Credit                        | Auth Type | Trans<br>Partner | TAFS Status     | Fund Type | Addl. Info. |
| 1020                                                                         | 4222             | Unfilled Customer Orders With Advance                                                                                       | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4225             | Expenditure Transfers from Trust Funds - Receivable                                                                         | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4230             | Unfilled Customer Orders Without Advance - Transferred                                                                      | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4232             | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred                                                   | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4233             | Reimbursements and Other Income Earned - Receivable - Transferred                                                           | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4234             | Other Federal Receivables - Transferred                                                                                     | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4251             | Reimbursements and Other Income Earned - Receivable                                                                         | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4252             | Reimbursements and Other Income Earned - Collected                                                                          | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4253             | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid                                                             | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4255             | Expenditure Transfers from Trust Funds - Collected                                                                          | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4260             | Actual Collections of "governmental-type" Fees                                                                              | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4261             | Actual Collections of Business-Type Fees                                                                                    | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4262             | Actual Collections of Loan Principal                                                                                        | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4263             | Actual Collections of Loan Interest                                                                                         | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4264             | Actual Collections of Rent                                                                                                  | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4265             | Actual Collections From Sale of Foreclosed Property                                                                         | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4266             | Other Actual Business-Type Collections From Non-Federal Sources                                                             | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4267             | Other Actual "governmental-type" Collections From Non-Federal Sources                                                       | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4271             | Actual Program Fund Subsidy Collected                                                                                       | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4273             | Interest Collected From Treasury                                                                                            | E           |                                          |           |                  | U               |           |             |
| 1020                                                                         | 4275             | Actual Collections From Liquidating Fund                                                                                    | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4276             | Actual Collections From Financing Fund                                                                                      | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4277             | Other Actual Collections - Federal                                                                                          | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4283             | Interest Receivable From Treasury                                                                                           | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4285             | Receivable From the Liquidating Fund                                                                                        | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4286             | Receivable From the Financing Fund                                                                                          | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4287             | Other Federal Receivables                                                                                                   | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4290             | Amortization of - Investments in U.S. Treasury Zero Coupon Bonds                                                            | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4295             | Adjustments to the Exchange Stabilization Fund                                                                              | E           |                                          |           |                  | U               |           |             |
| 1020                                                                         | 4320             | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources                                                    | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4350             | Canceled Authority                                                                                                          | E           |                                          |           |                  | E               |           |             |
| 1020                                                                         | 4351             | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant                                                     | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4355             | Cancellation of Appropriation From Unavailable Receipts                                                                     | E           |                                          |           |                  | U/E             | 2/7       |             |
| 1020                                                                         | 4356             | Cancellation of Appropriation From Invested Balances                                                                        | E           |                                          |           |                  | U/E             | 2/7       |             |
| 1020                                                                         | 4357             | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds                                        | E           |                                          |           |                  | U/E             | 2/7       |             |
| 1020                                                                         | 4370             | Offset to Appropriation Realized for Redemption of Treasury Securities                                                      | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4382             | Temporary Reduction - New Budget Authority                                                                                  | E           |                                          | D/P/S     |                  | U/E             |           |             |
| 1020                                                                         | 4383             | Temporary Reduction - Prior-Year Balances                                                                                   | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4384             | Temporary Reduction/Cancellation Returned by Appropriation                                                                  | E           |                                          |           |                  | U               | 1/2/3/4/7 |             |
| 1020                                                                         | 4387             | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority                                        | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4388             | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances                                         | E           |                                          | P         |                  | U/E             |           |             |
| 1020                                                                         | 4390             | Reappropriations - Transfers-Out                                                                                            | E           |                                          |           |                  | E               |           |             |
| 1020                                                                         | 4391             | Adjustments to Indefinite Appropriations                                                                                    | E           |                                          |           |                  | U/E             | 1/3/4     |             |
| 1020                                                                         | 4392             | Permanent Reduction - New Budget Authority                                                                                  | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4393             | Permanent Reduction - Prior-Year Balances                                                                                   | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4394             | Receipts Unavailable for Obligation Upon Collection                                                                         | E           |                                          |           |                  | U               | 2/7       |             |
| 1020                                                                         | 4396             | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | E           |                                          |           |                  | U               |           |             |
| 1020                                                                         | 4397             | Receipts and Appropriations Temporarily Precluded From Obligation                                                           | E           |                                          |           |                  | U/E             | 1/2/7     |             |

## SUPPLEMENT

## SECTION V

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting |                                                                    |                                                                                                                                           |             | USSGL Account Attributes<br>for FACTS II |           |                  | TAFS Attributes |           | Addl. Info. |
|------------------------------------------------------------------------------|--------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------------------------------------|-----------|------------------|-----------------|-----------|-------------|
| SBR Line No.                                                                 | USSGL<br>Account                                                   | USSGL Account Title                                                                                                                       | Begin / End | Debit /<br>Credit                        | Auth Type | Trans<br>Partner | TAFS Status     | Fund Type |             |
| 1020                                                                         | 4398                                                               | Offsetting Collections Temporarily Precluded From Obligation                                                                              | E           |                                          |           |                  | U               | 1/3/4     |             |
| 1020                                                                         | 4399                                                               | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4801                                                               | Undelivered Orders - Obligations, Unpaid                                                                                                  | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4802                                                               | Undelivered Orders - Obligations, Prepaid/Advanced                                                                                        | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4831                                                               | Undelivered Orders - Obligations Transferred, Unpaid                                                                                      | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4871                                                               | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries                                                    | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4872                                                               | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected                                   | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4881                                                               | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid                                                                 | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4882                                                               | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced                                                       | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4901                                                               | Delivered Orders - Obligations, Unpaid                                                                                                    | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4902                                                               | Delivered Orders - Obligations, Paid                                                                                                      | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4908                                                               | Authority Outlayed Not Yet Disbursed                                                                                                      | E           |                                          |           |                  | U               |           |             |
| 1020                                                                         | 4931                                                               | Delivered Orders - Obligations Transferred, Unpaid                                                                                        | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4971                                                               | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries                                                      | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4972                                                               | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected                                                 | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4981                                                               | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                                                                   | E           |                                          |           |                  | U/E             |           |             |
| 1020                                                                         | 4982                                                               | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                                                                     | E           |                                          |           |                  | U/E             |           |             |
|                                                                              |                                                                    |                                                                                                                                           |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                    |                                                                                                                                           |             |                                          |           |                  |                 |           |             |
| <b>1020.5</b>                                                                | <b>Unobligated balance brought forward, October 1, as adjusted</b> |                                                                                                                                           |             |                                          |           |                  |                 |           |             |
|                                                                              | This line is calculated. Equals sum of lines 1000 and 1020.        |                                                                                                                                           |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                    |                                                                                                                                           |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                    |                                                                                                                                           |             |                                          |           |                  |                 |           |             |
| <b>1021</b>                                                                  | <b>Recoveries of prior year unpaid obligations</b>                 |                                                                                                                                           |             |                                          |           |                  |                 |           |             |
| 1021                                                                         | 4871                                                               | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries                                                    | E           |                                          |           |                  | U/E             |           |             |
| 1021                                                                         | 4971                                                               | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries                                                      | E           |                                          |           |                  | U/E             |           |             |
|                                                                              |                                                                    |                                                                                                                                           |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                    |                                                                                                                                           |             |                                          |           |                  |                 |           |             |
| <b>1043</b>                                                                  | <b>Other changes in unobligated balance (+ or -)</b>               |                                                                                                                                           |             |                                          |           |                  |                 |           |             |
| 1043                                                                         | 4048                                                               | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances                                                           | E           |                                          |           |                  | U               |           | 2           |
| 1043                                                                         | 4134                                                               | Contract Authority Withdrawn                                                                                                              | E           |                                          |           |                  | U               |           |             |
| 1043                                                                         | 4144                                                               | Borrowing Authority Withdrawn                                                                                                             | E           |                                          |           |                  | U               |           |             |
| 1043                                                                         | 4147                                                               | Actual Repayments of Debt, Prior-Year Balances                                                                                            | E           |                                          |           |                  | U/E             |           |             |
| 1043                                                                         | 4152                                                               | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances                                                         | E           |                                          |           |                  | U/E             |           |             |
| 1043                                                                         | 4153                                                               | Transfers of Contract Authority - Nonallocation                                                                                           | E           |                                          |           |                  | U               | 7         |             |
| 1043                                                                         | 4153                                                               | Transfers of Contract Authority - Nonallocation                                                                                           | B           |                                          |           |                  | U               | 7         |             |
| 1043                                                                         | 4176                                                               | Allocation Transfers of Prior-Year Balances                                                                                               | E           |                                          |           |                  | U/E             |           |             |
| 1043                                                                         | 4180                                                               | Anticipated Transfers - Prior-Year Balances                                                                                               | E           |                                          |           |                  | U               |           | 2           |
| 1043                                                                         | 4190                                                               | Transfers - Prior-Year Balances                                                                                                           | E           |                                          |           |                  | U               |           |             |
| 1043                                                                         | 4191                                                               | Balance Transfers - Extension of Availability Other Than Reappropriations                                                                 | E           |                                          |           |                  | U/E             |           |             |
| 1043                                                                         | 4192                                                               | Balance Transfers - Unexpired to Expired                                                                                                  | E           |                                          |           |                  | U/E             |           |             |

## SUPPLEMENT

## SECTION V

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting |                                                                             |                                                                                                                                           |             | USSGL Account Attributes<br>for FACTS II |           |                  | TAFS Attributes |           |             |
|------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------------------------------------|-----------|------------------|-----------------|-----------|-------------|
| SBR Line No.                                                                 | USSGL<br>Account                                                            | USSGL Account Title                                                                                                                       | Begin / End | Debit /<br>Credit                        | Auth Type | Trans<br>Partner | TAFS Status     | Fund Type | Addl. Info. |
| 1043                                                                         | 4196                                                                        | Balance Transfers-In - Expired to Expired                                                                                                 | E           |                                          |           |                  | E               |           |             |
| 1043                                                                         | 4197                                                                        | Balance Transfers-Out - Expired to Expired                                                                                                | E           |                                          |           |                  | E               |           |             |
| 1043                                                                         | 4199                                                                        | Transfer of Expired Expenditure Transfers - Receivable                                                                                    | E           | C                                        |           |                  | E               |           |             |
| 1043                                                                         | 4199                                                                        | Transfer of Expired Expenditure Transfers - Receivable                                                                                    | E           | D                                        |           |                  | U               |           |             |
| 1043                                                                         | 4295                                                                        | Adjustments to the Exchange Stabilization Fund                                                                                            | E           |                                          |           |                  | U               |           |             |
| 1043                                                                         | 4295                                                                        | Adjustments to the Exchange Stabilization Fund                                                                                            | B           |                                          |           |                  | U               |           |             |
| 1043                                                                         | 4310                                                                        | Anticipated Recoveries of Prior-Year Obligations                                                                                          | E           | D                                        |           |                  | U               |           | 2           |
| 1043                                                                         | 4320                                                                        | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources                                                                  | E           |                                          |           |                  | U/E             |           |             |
| 1043                                                                         | 4350                                                                        | Canceled Authority                                                                                                                        | E           |                                          |           |                  | E               |           |             |
| 1043                                                                         | 4350                                                                        | Canceled Authority                                                                                                                        | E           |                                          |           |                  | U               | 1/2/4/7/8 |             |
| 1043                                                                         | 4351                                                                        | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant                                                                   | E           |                                          |           |                  | U/E             |           |             |
| 1043                                                                         | 4355                                                                        | Cancellation of Appropriation From Unavailable Receipts                                                                                   | E           |                                          |           |                  | U/E             | 2/7       |             |
| 1043                                                                         | 4356                                                                        | Cancellation of Appropriation From Invested Balances                                                                                      | E           |                                          |           |                  | U/E             | 2/7       |             |
| 1043                                                                         | 4357                                                                        | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds                                                      | E           |                                          |           |                  | U/E             | 2/7       |             |
| 1043                                                                         | 4396                                                                        | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection               | E           |                                          |           |                  | U               | 2/7       |             |
| 1043                                                                         | 4399                                                                        | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E           |                                          |           |                  | U               | 2/7       |             |
| 1051                                                                         | <b>Unobligated balance from prior year budget authority, net</b>            |                                                                                                                                           |             |                                          |           |                  |                 |           |             |
|                                                                              | This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, and 1043 |                                                                                                                                           |             |                                          |           |                  |                 |           |             |
| 1290                                                                         | <b>Appropriations (discretionary and mandatory)</b>                         |                                                                                                                                           |             |                                          |           |                  |                 |           |             |
| 1290                                                                         | 4047                                                                        | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority                                                        | E           |                                          | P         |                  | U               |           |             |
| 1290                                                                         | 4111                                                                        | Debt Liquidation Appropriations                                                                                                           | E           |                                          | D/P       |                  | U               | 1/3/4     |             |
| 1290                                                                         | 4112                                                                        | Liquidation of Deficiency - Appropriations                                                                                                | E           |                                          |           |                  | U               | 1/3/4     |             |
| 1290                                                                         | 4113                                                                        | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts                                                             | E           |                                          | P         |                  | U               | 2/7       |             |
| 1290                                                                         | 4114                                                                        | Appropriated Receipts Derived from Available Trust or Special Fund Receipts                                                               | E           |                                          | D/P       |                  | U               | 2/7       |             |
| 1290                                                                         | 4115                                                                        | Loan Subsidy Appropriation                                                                                                                | E           |                                          | D/P       |                  | U               | 1/3/4     |             |
| 1290                                                                         | 4116                                                                        | Debt Forgiveness Appropriation                                                                                                            | E           |                                          | P         |                  | U               |           |             |
| 1290                                                                         | 4117                                                                        | Loan Administrative Expense Appropriation                                                                                                 | E           |                                          | D/P       |                  | U               | 1/3/4     |             |
| 1290                                                                         | 4118                                                                        | Reestimated Loan Subsidy Appropriation                                                                                                    | E           |                                          |           |                  | U               | 1/3/4     |             |
| 1290                                                                         | 4119                                                                        | Other Appropriations Realized                                                                                                             | E           |                                          | P         |                  | E               | 1         |             |
| 1290                                                                         | 4119                                                                        | Other Appropriations Realized                                                                                                             | E           |                                          | D/P       |                  | U               |           |             |
| 1290                                                                         | 4120                                                                        | Anticipated Indefinite Appropriations                                                                                                     | E           |                                          |           |                  | U               |           | 2           |
| 1290                                                                         | 4121                                                                        | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation                                                 | E           |                                          | P         |                  | U               | 2/7       |             |
| 1290                                                                         | 4122                                                                        | Authority Adjusted for Interest on the Bureau of the Public Debt Securities                                                               | E           |                                          |           |                  | U               | 1         | 1           |
| 1290                                                                         | 4122                                                                        | Authority Adjusted for Interest on the Bureau of the Public Debt Securities                                                               | B           |                                          |           |                  | U               | 1         | 1           |
| 1290                                                                         | 4123                                                                        | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction                                          | E           |                                          | P         |                  | U/E             | 1/2/7     |             |
| 1290                                                                         | 4124                                                                        | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation                                | E           |                                          |           |                  | U               | 2/7       |             |
| 1290                                                                         | 4125                                                                        | Loan Modification Adjustment Transfer Appropriation                                                                                       | E           |                                          |           |                  | U               | 1/3/4     |             |
| 1290                                                                         | 4126                                                                        | Amounts Appropriated From Specific Invested TAFS - Receivable                                                                             | E           |                                          | P         |                  | U/E             | 7         | 1           |
| 1290                                                                         | 4126                                                                        | Amounts Appropriated From Specific Invested TAFS - Receivable                                                                             | B           |                                          | P         |                  | U/E             | 7         | 1           |

## SUPPLEMENT

## SECTION V

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting |                  |                                                                                                                           |             | USSGL Account Attributes<br>for FACTS II |           |                  | TAFS Attributes |           |             |
|------------------------------------------------------------------------------|------------------|---------------------------------------------------------------------------------------------------------------------------|-------------|------------------------------------------|-----------|------------------|-----------------|-----------|-------------|
| SBR Line No.                                                                 | USSGL<br>Account | USSGL Account Title                                                                                                       | Begin / End | Debit /<br>Credit                        | Auth Type | Trans<br>Partner | TAFS Status     | Fund Type | Addl. Info. |
| 1290                                                                         | 4127             | Amounts Appropriated From Specific Invested TAFS - Payable                                                                | E           |                                          |           |                  | U/E             | 1/7       | 1           |
| 1290                                                                         | 4127             | Amounts Appropriated From Specific Invested TAFS - Payable                                                                | B           |                                          |           |                  | U/E             | 1/7       | 1           |
| 1290                                                                         | 4128             | Amounts Appropriated From Specific Invested TAFS - Transfers-In                                                           | E           |                                          | P         |                  | U/E             | 1/2/7     |             |
| 1290                                                                         | 4129             | Amounts Appropriated From Specific Invested TAFS - Transfers-Out                                                          | E           |                                          | P         |                  | U/E             | 1/2/7     |             |
| 1290                                                                         | 4130             | Appropriation To Liquidate Contract Authority Withdrawn                                                                   | E           |                                          |           |                  | U               |           |             |
| 1290                                                                         | 4135             | Contract Authority Liquidated                                                                                             | E           |                                          | P         |                  | U               |           |             |
| 1290                                                                         | 4136             | Contract Authority To Be Liquidated by Trust Funds                                                                        | E           |                                          |           |                  | U               |           | 1           |
| 1290                                                                         | 4136             | Contract Authority To Be Liquidated by Trust Funds                                                                        | B           |                                          |           |                  | U               |           | 1           |
| 1290                                                                         | 4138             | Appropriation To Liquidate Contract Authority                                                                             | E           |                                          |           |                  | U               |           |             |
| 1290                                                                         | 4140             | Substitution of Borrowing Authority                                                                                       | E           |                                          | P         |                  | U               |           |             |
| 1290                                                                         | 4146             | Actual Repayments of Debt, Current-Year Authority                                                                         | E           |                                          | P         |                  | U               |           |             |
| 1290                                                                         | 4146             | Actual Repayments of Debt, Current-Year Authority                                                                         | E           |                                          | B         |                  | U               | 2/7       |             |
| 1290                                                                         | 4150             | Reappropriations - Transfers-In                                                                                           | E           |                                          |           |                  | U               |           |             |
| 1290                                                                         | 4154             | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred                                               | E           |                                          |           |                  | U               | 7         |             |
| 1290                                                                         | 4157             | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation                      | E           |                                          | P         |                  | U               | 1         |             |
| 1290                                                                         | 4157             | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation                      | E           |                                          |           |                  | U               | 2/7       |             |
| 1290                                                                         | 4160             | Anticipated Transfers - Current-Year Authority                                                                            | E           |                                          | P         |                  | U               |           |             |
| 1290                                                                         | 4165             | Allocations of Authority - Anticipated From Invested Balances                                                             | E           |                                          |           |                  | U               |           | 2           |
| 1290                                                                         | 4166             | Allocations of Realized Authority - To Be Transferred From Invested Balances                                              | E           |                                          |           |                  | U/E             |           | 1           |
| 1290                                                                         | 4166             | Allocations of Realized Authority - To Be Transferred From Invested Balances                                              | B           |                                          |           |                  | U/E             |           | 1           |
| 1290                                                                         | 4167             | Allocations of Realized Authority - Transferred From Invested Balances                                                    | E           |                                          |           |                  | U/E             |           |             |
| 1290                                                                         | 4168             | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E           |                                          |           |                  | U               |           |             |
| 1290                                                                         | 4170             | Transfers - Current-Year Authority                                                                                        | E           |                                          | P         |                  | U               |           |             |
| 1290                                                                         | 4171             | Nonallocation Transfers of Invested Balances - Receivable                                                                 | E           | D                                        |           |                  | U/E             | 2/7       | 1           |
| 1290                                                                         | 4171             | Nonallocation Transfers of Invested Balances - Receivable                                                                 | B           | D                                        |           |                  | U/E             | 2/7       | 1           |
| 1290                                                                         | 4172             | Nonallocation Transfers of Invested Balances - Payable                                                                    | E           | C                                        |           |                  | U/E             | 2/7       | 1           |
| 1290                                                                         | 4172             | Nonallocation Transfers of Invested Balances - Payable                                                                    | B           | C                                        |           |                  | U/E             | 2/7       | 1           |
| 1290                                                                         | 4173             | Nonallocation Transfers of Invested Balances - Transferred                                                                | E           |                                          |           |                  | U/E             | 2/7       |             |
| 1290                                                                         | 4175             | Allocation Transfers of Current-Year Authority for Noninvested Accounts                                                   | E           |                                          | P         |                  | U               |           |             |
| 1290                                                                         | 4183             | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose                                      | E           |                                          | P/R       |                  | U               |           |             |
| 1290                                                                         | 4193             | Balance Transfers - Unobligated Balances - Legislative Change of Purpose                                                  | E           |                                          | P         |                  | U               |           |             |
| 1290                                                                         | 4370             | Offset to Appropriation Realized for Redemption of Treasury Securities                                                    | E           |                                          |           |                  | U               |           |             |
| 1290                                                                         | 4382             | Temporary Reduction - New Budget Authority                                                                                | E           |                                          | D/P       |                  | U               |           |             |
| 1290                                                                         | 4383             | Temporary Reduction - Prior-Year Balances                                                                                 | E           |                                          | D/P       |                  | U               |           |             |
| 1290                                                                         | 4384             | Temporary Reduction/Cancellation Returned by Appropriation                                                                | E           |                                          | P         |                  | U               | 2/7       | 1           |
| 1290                                                                         | 4384             | Temporary Reduction/Cancellation Returned by Appropriation                                                                | B           |                                          | P         |                  | U               | 2/7       | 1           |
| 1290                                                                         | 4384             | Temporary Reduction/Cancellation Returned by Appropriation                                                                | E           |                                          | D         |                  | U               | 1/2/7     | 1           |
| 1290                                                                         | 4384             | Temporary Reduction/Cancellation Returned by Appropriation                                                                | B           |                                          | D         |                  | U               | 1/2/7     | 1           |
| 1290                                                                         | 4387             | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority                                      | E           |                                          | P         |                  | U               |           |             |
| 1290                                                                         | 4388             | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances                                       | E           |                                          | P         |                  | U               |           |             |
| 1290                                                                         | 4390             | Reappropriations - Transfers-Out                                                                                          | E           |                                          |           |                  | E               |           |             |
| 1290                                                                         | 4391             | Adjustments to Indefinite Appropriations                                                                                  | E           |                                          |           |                  | E               | 1         |             |
| 1290                                                                         | 4391             | Adjustments to Indefinite Appropriations                                                                                  | E           |                                          |           |                  | U               | 1/3/4     |             |



## SUPPLEMENT

## SECTION V

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting |                                                                                     |                                                                                    |             | USSGL Account Attributes<br>for FACTS II |           |                  | TAFS Attributes |           |             |
|------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------|------------------------------------------|-----------|------------------|-----------------|-----------|-------------|
| SBR Line No.                                                                 | USSGL<br>Account                                                                    | USSGL Account Title                                                                | Begin / End | Debit /<br>Credit                        | Auth Type | Trans<br>Partner | TAFS Status     | Fund Type | Addl. Info. |
| 1290                                                                         | 4392                                                                                | Permanent Reduction - New Budget Authority                                         | E           |                                          | D/P/R     |                  | U               |           |             |
| 1290                                                                         | 4393                                                                                | Permanent Reduction - Prior-Year Balances                                          | E           |                                          | B/D/P/R/S |                  | U/E             |           |             |
| 1290                                                                         | 4394                                                                                | Receipts Unavailable for Obligation Upon Collection                                | E           |                                          |           |                  | U               | 2/7       | 1           |
| 1290                                                                         | 4394                                                                                | Receipts Unavailable for Obligation Upon Collection                                | B           |                                          |           |                  | U               | 2/7       | 1           |
| 1290                                                                         | 4395                                                                                | Authority Unavailable for Obligation Pursuant to Public Law - Temporary            | E           |                                          | D/P/R     |                  | U               |           |             |
| 1290                                                                         | 4397                                                                                | Receipts and Appropriations Temporarily Precluded From Obligation                  | E           |                                          | P         |                  | U/E             | 1         | 1           |
| 1290                                                                         | 4397                                                                                | Receipts and Appropriations Temporarily Precluded From Obligation                  | B           |                                          | P         |                  | U/E             | 1         | 1           |
| 1290                                                                         | 4397                                                                                | Receipts and Appropriations Temporarily Precluded From Obligation                  | E           |                                          | P         |                  | U               | 2/7       | 1           |
| 1290                                                                         | 4397                                                                                | Receipts and Appropriations Temporarily Precluded From Obligation                  | B           |                                          | P         |                  | U               | 2/7       | 1           |
|                                                                              |                                                                                     |                                                                                    |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                                     |                                                                                    |             |                                          |           |                  |                 |           |             |
| <b>1490</b>                                                                  | <b>Borrowing authority (discretionary and mandatory)</b>                            |                                                                                    |             |                                          |           |                  |                 |           |             |
| 1490                                                                         | 4042                                                                                | Estimated Indefinite Borrowing Authority                                           | E           |                                          |           |                  | U               |           | 2           |
| 1490                                                                         | 4044                                                                                | Anticipated Reductions to Borrowing Authority                                      | E           |                                          |           |                  | U               |           | 2           |
| 1490                                                                         | 4047                                                                                | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E           |                                          | B         |                  | U               | 3         |             |
| 1490                                                                         | 4126                                                                                | Amounts Appropriated From Specific Invested TAFS - Receivable                      | E           |                                          | B         |                  | U               | 2/7       |             |
| 1490                                                                         | 4126                                                                                | Amounts Appropriated From Specific Invested TAFS - Receivable                      | B           |                                          | B         |                  | U               | 2/7       |             |
| 1490                                                                         | 4128                                                                                | Amounts Appropriated From Specific Invested TAFS - Transfers-In                    | E           |                                          | B         |                  | U               |           |             |
| 1490                                                                         | 4129                                                                                | Amounts Appropriated From Specific Invested TAFS - Transfers Out                   | E           |                                          | B         |                  | U               | 2/7       |             |
| 1490                                                                         | 4141                                                                                | Current-Year Borrowing Authority Realized                                          | E           |                                          |           |                  | U               |           |             |
| 1490                                                                         | 4142                                                                                | Actual Repayment of Borrowing Authority Converted to Cash                          | E           |                                          |           |                  | U               |           |             |
| 1490                                                                         | 4143                                                                                | Current-Year Decreases to Indefinite Borrowing Authority Realized                  | E           |                                          |           |                  | U               |           |             |
| 1490                                                                         | 4146                                                                                | Actual Repayment of Debt, Current-Year Authority                                   | E           |                                          | B         |                  | U               | 3         |             |
| 1490                                                                         | 4392                                                                                | Permanent Reduction - New Budget Authority                                         | E           |                                          | B         |                  | U               |           |             |
|                                                                              |                                                                                     |                                                                                    |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                                     |                                                                                    |             |                                          |           |                  |                 |           |             |
| <b>1690</b>                                                                  | <b>Contract authority (discretionary and mandatory)</b>                             |                                                                                    |             |                                          |           |                  |                 |           |             |
| 1690                                                                         | 4032                                                                                | Estimated Indefinite Contract Authority                                            | E           |                                          |           |                  | U               |           | 2           |
| 1690                                                                         | 4034                                                                                | Anticipated Adjustments to Contract Authority                                      | E           |                                          |           |                  | U               |           | 2           |
| 1690                                                                         | 4131                                                                                | Current-Year Contract Authority Realized                                           | E           |                                          |           |                  | U               |           |             |
| 1690                                                                         | 4133                                                                                | Decreases to Indefinite Contract Authority                                         | E           |                                          |           |                  | U               |           |             |
| 1690                                                                         | 4137                                                                                | Transfers of Contract Authority - Allocation                                       | E           |                                          |           |                  | U/E             |           | 1           |
| 1690                                                                         | 4137                                                                                | Transfers of Contract Authority - Allocation                                       | B           |                                          |           |                  | U/E             |           | 1           |
| 1690                                                                         | 4153                                                                                | Transfers of Contract Authority - Nonallocation                                    | E           |                                          |           |                  | U               | 7         | 1           |
| 1690                                                                         | 4153                                                                                | Transfers of Contract Authority - Nonallocation                                    | B           |                                          |           |                  | U               | 7         | 1           |
| 1690                                                                         | 4160                                                                                | Anticipated Transfers - Current-Year Authority                                     | E           |                                          | C         |                  | U               |           | 2           |
| 1690                                                                         | 4392                                                                                | Permanent Reduction - New Budget Authority                                         | E           |                                          | C         |                  | U               |           |             |
| 1690                                                                         | 4393                                                                                | Permanent Reduction - Prior-Year Balances                                          | E           |                                          | C         |                  | U               |           |             |
| 1690                                                                         | 4395                                                                                | Authority Unavailable for Obligation Pursuant to Public Law - Temporary            | E           |                                          | C         |                  | U               |           | 2           |
| 1690                                                                         | 4397                                                                                | Receipts and Appropriations Temporarily Precluded From Obligation                  | E           |                                          | C         |                  | U               | 1/2/7     | 1           |
| 1690                                                                         | 4397                                                                                | Receipts and Appropriations Temporarily Precluded From Obligation                  | B           |                                          | C         |                  | U               | 1/2/7     | 1           |
|                                                                              |                                                                                     |                                                                                    |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                                     |                                                                                    |             |                                          |           |                  |                 |           |             |
| <b>1890</b>                                                                  | <b>Spending authority from offsetting collections (discretionary and mandatory)</b> |                                                                                    |             |                                          |           |                  |                 |           |             |
| 1890                                                                         | 4047                                                                                | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E           |                                          | S         |                  | U               |           | 2           |
| 1890                                                                         | 4060                                                                                | Anticipated Collections From Non-Federal Sources                                   | E           | D                                        |           |                  | U               |           | 2           |

## SUPPLEMENT

## SECTION V

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting |                  |                                                                                                   |             | USSGL Account Attributes<br>for FACTS II |           |                  | TAFS Attributes |           |             |
|------------------------------------------------------------------------------|------------------|---------------------------------------------------------------------------------------------------|-------------|------------------------------------------|-----------|------------------|-----------------|-----------|-------------|
| SBR Line No.                                                                 | USSGL<br>Account | USSGL Account Title                                                                               | Begin / End | Debit /<br>Credit                        | Auth Type | Trans<br>Partner | TAFS Status     | Fund Type | Addl. Info. |
| 1890                                                                         | 4070             | Anticipated Collections From Federal Sources                                                      | E           | D                                        |           |                  | U               |           | 2           |
| 1890                                                                         | 4121             | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation         | E           |                                          | S         |                  | U               |           |             |
| 1890                                                                         | 4123             | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction  | E           |                                          | S         |                  | U               |           |             |
| 1890                                                                         | 4132             | Substitution of Contract Authority                                                                | E           |                                          | S         |                  | U               |           |             |
| 1890                                                                         | 4135             | Contract Authority Liquidated                                                                     | E           |                                          | S         |                  | U               |           |             |
| 1890                                                                         | 4140             | Substitution of Borrowing Authority                                                               | E           |                                          | S         |                  | U               |           |             |
| 1890                                                                         | 4146             | Actual Repayments of Debt, Current-Year Authority                                                 | E           |                                          | S         |                  | U               |           |             |
| 1890                                                                         | 4151             | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority              | E           |                                          |           |                  | U               |           |             |
| 1890                                                                         | 4158             | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E           |                                          |           |                  | U               |           |             |
| 1890                                                                         | 4160             | Anticipated Transfers - Current-Year Authority                                                    | E           |                                          | S         |                  | U               |           |             |
| 1890                                                                         | 4170             | Transfers - Current-Year Authority                                                                | E           |                                          | S         |                  | U               |           |             |
| 1890                                                                         | 4171             | Nonallocation Transfers of Invested Balances - Receivable                                         | E           | D                                        |           |                  | U/E             | 1         | 1           |
| 1890                                                                         | 4171             | Nonallocation Transfers of Invested Balances - Receivable                                         | B           | D                                        |           |                  | U/E             | 1         | 1           |
| 1890                                                                         | 4172             | Nonallocation Transfers of Invested Balances - Payable                                            | E           | C                                        |           |                  | U/E             | 3         | 1           |
| 1890                                                                         | 4172             | Nonallocation Transfers of Invested Balances - Payable                                            | B           | C                                        |           |                  | U/E             | 3         | 1           |
| 1890                                                                         | 4173             | Nonallocation Transfers of Invested Balances - Transferred                                        | E           |                                          |           |                  | U/E             | 1/3       |             |
| 1890                                                                         | 4175             | Allocation Transfers of Current-Year Authority for Noninvested Accounts                           | E           |                                          | S         |                  | U               |           |             |
| 1890                                                                         | 4183             | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose              | E           |                                          | S         |                  | U               |           | 2           |
| 1890                                                                         | 4193             | Balance Transfers - Unobligated Balances - Legislative Change of Purpose                          | E           |                                          | S         |                  | U               |           |             |
| 1890                                                                         | 4210             | Anticipated Reimbursements and Other Income                                                       | E           | D                                        |           |                  | U               |           | 2           |
| 1890                                                                         | 4212             | Liquidation of Deficiency - Offsetting Collections                                                | E           |                                          |           |                  | U/E             |           |             |
| 1890                                                                         | 4215             | Anticipated Expenditure Transfers from Trust Funds                                                | E           |                                          |           |                  | U               |           | 2           |
| 1890                                                                         | 4221             | Unfilled Customer Orders Without Advance                                                          | E           |                                          |           | F/E              | U/E             |           | 1           |
| 1890                                                                         | 4221             | Unfilled Customer Orders Without Advance                                                          | B           |                                          |           | F/E              | U/E             |           | 1           |
| 1890                                                                         | 4222             | Unfilled Customer Orders With Advance                                                             | E           |                                          |           |                  | U/E             |           | 1           |
| 1890                                                                         | 4222             | Unfilled Customer Orders With Advance                                                             | B           |                                          |           |                  | U/E             |           | 1           |
| 1890                                                                         | 4225             | Expenditure Transfers from Trust Funds - Receivable                                               | E           |                                          |           |                  | U/E             |           | 1           |
| 1890                                                                         | 4225             | Expenditure Transfers from Trust Funds - Receivable                                               | B           |                                          |           |                  | U/E             |           | 1           |
| 1890                                                                         | 4251             | Reimbursements and Other Income Earned - Receivable                                               | E           |                                          |           | F/E              | U/E             |           | 1           |
| 1890                                                                         | 4251             | Reimbursements and Other Income Earned - Receivable                                               | B           |                                          |           | F/E              | U/E             |           | 1           |
| 1890                                                                         | 4252             | Reimbursements and Other Income Earned - Collected                                                | E           |                                          |           |                  | U/E             |           |             |
| 1890                                                                         | 4253             | Prior-Year Unfilled Customer Orders with Advance - Refunds Paid                                   | E           |                                          |           |                  | U/E             |           | 1           |
| 1890                                                                         | 4255             | Expenditure Transfers from Trust Funds - Collected                                                | E           |                                          |           |                  | U/E             |           |             |
| 1890                                                                         | 4260             | Actual Collections of "governmental-type" Fees                                                    | E           |                                          |           |                  | U/E             |           |             |
| 1890                                                                         | 4261             | Actual Collections of Business-Type Fees                                                          | E           |                                          |           |                  | U/E             |           |             |
| 1890                                                                         | 4262             | Actual Collections of Loan Principal                                                              | E           |                                          |           |                  | U/E             |           |             |
| 1890                                                                         | 4263             | Actual Collections of Loan Interest                                                               | E           |                                          |           |                  | U/E             |           |             |
| 1890                                                                         | 4264             | Actual Collections of Rent                                                                        | E           |                                          |           |                  | U/E             |           |             |
| 1890                                                                         | 4265             | Actual Collections From Sale of Foreclosed Property                                               | E           |                                          |           |                  | U/E             |           |             |
| 1890                                                                         | 4266             | Other Actual Business-Type Collections From Non-Federal Sources                                   | E           |                                          |           |                  | U/E             |           |             |
| 1890                                                                         | 4267             | Other Actual "governmental-type" Collections From Non-Federal Sources                             | E           |                                          |           |                  | U/E             |           |             |
| 1890                                                                         | 4271             | Actual Program Fund Subsidy Collected                                                             | E           |                                          |           |                  | U/E             |           |             |
| 1890                                                                         | 4273             | Interest Collected From Treasury                                                                  | E           |                                          |           |                  | U               |           |             |
| 1890                                                                         | 4275             | Actual Collections From Liquidating Fund                                                          | E           |                                          |           |                  | U/E             |           |             |
| 1890                                                                         | 4276             | Actual Collections From Financing Fund                                                            | E           |                                          |           |                  | U/E             |           |             |

## SUPPLEMENT

## SECTION V

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting |                                                                                                      |                                                                                                         |             | USSGL Account Attributes<br>for FACTS II |           |                  | TAFS Attributes |           |             |
|------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|-------------|------------------------------------------|-----------|------------------|-----------------|-----------|-------------|
| SBR Line No.                                                                 | USSGL<br>Account                                                                                     | USSGL Account Title                                                                                     | Begin / End | Debit /<br>Credit                        | Auth Type | Trans<br>Partner | TAFS Status     | Fund Type | Addl. Info. |
| 1890                                                                         | 4277                                                                                                 | Other Actual Collections - Federal                                                                      | E           |                                          |           |                  | U/E             |           |             |
| 1890                                                                         | 4283                                                                                                 | Interest Receivable From Treasury                                                                       | E           |                                          |           |                  | U/E             |           | 1           |
| 1890                                                                         | 4283                                                                                                 | Interest Receivable From Treasury                                                                       | B           |                                          |           |                  | U/E             |           | 1           |
| 1890                                                                         | 4285                                                                                                 | Receivable From the Liquidating Fund                                                                    | E           |                                          |           |                  | U/E             |           | 1           |
| 1890                                                                         | 4285                                                                                                 | Receivable From the Liquidating Fund                                                                    | B           |                                          |           |                  | U/E             |           | 1           |
| 1890                                                                         | 4286                                                                                                 | Receivable From the Financing Fund                                                                      | E           |                                          |           |                  | U/E             |           | 1           |
| 1890                                                                         | 4286                                                                                                 | Receivable From the Financing Fund                                                                      | B           |                                          |           |                  | U/E             |           | 1           |
| 1890                                                                         | 4287                                                                                                 | Other Federal Receivables                                                                               | E           |                                          |           |                  | U/E             |           | 1           |
| 1890                                                                         | 4287                                                                                                 | Other Federal Receivables                                                                               | B           |                                          |           |                  | U/E             |           | 1           |
| 1890                                                                         | 4290                                                                                                 | Amortization of - Investments in U.S. Treasury Zero Coupon Bonds                                        | E           |                                          |           |                  | U               |           |             |
| 1890                                                                         | 4382                                                                                                 | Temporary Reduction - New Budget Authority                                                              | E           |                                          | S         |                  | U               |           |             |
| 1890                                                                         | 4383                                                                                                 | Temporary Reduction - Prior-Year Balances                                                               | E           |                                          | S         |                  | U               |           |             |
| 1890                                                                         | 4384                                                                                                 | Temporary Reduction/Cancellation Returned by Appropriation                                              | E           |                                          | S         |                  | U               |           | 1           |
| 1890                                                                         | 4384                                                                                                 | Temporary Reduction/Cancellation Returned by Appropriation                                              | B           |                                          | S         |                  | U               |           | 1           |
| 1890                                                                         | 4392                                                                                                 | Permanent Reduction - New Budget Authority                                                              | E           |                                          | S         |                  | U               |           |             |
| 1890                                                                         | 4395                                                                                                 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary                                 | E           |                                          | S         |                  | U               |           | 2           |
| 1890                                                                         | 4398                                                                                                 | Offsetting Collections Temporarily Precluded From Obligation                                            | E           |                                          |           |                  | U               |           | 1           |
| 1890                                                                         | 4398                                                                                                 | Offsetting Collections Temporarily Precluded From Obligation                                            | B           |                                          |           |                  | U               |           | 1           |
| 1890                                                                         | 4872                                                                                                 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E           |                                          |           |                  | U/E             |           |             |
| 1890                                                                         | 4972                                                                                                 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected               | E           |                                          |           |                  | U/E             |           |             |
|                                                                              |                                                                                                      |                                                                                                         |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                                                      |                                                                                                         |             |                                          |           |                  |                 |           |             |
| 1910                                                                         | <b>Total budgetary resources</b>                                                                     |                                                                                                         |             |                                          |           |                  |                 |           |             |
|                                                                              | This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, 1043, 1290, 1490, 1690, and 1890. |                                                                                                         |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                                                      |                                                                                                         |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                                                      |                                                                                                         |             |                                          |           |                  |                 |           |             |
| <b>Status of Budgetary Resources:</b>                                        |                                                                                                      |                                                                                                         |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                                                      |                                                                                                         |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                                                      |                                                                                                         |             |                                          |           |                  |                 |           |             |
| 2190                                                                         | <b>Obligations incurred (Note 31)</b>                                                                |                                                                                                         |             |                                          |           |                  |                 |           |             |
|                                                                              | <b>Unobligated balance, end of year:</b>                                                             |                                                                                                         |             |                                          |           |                  |                 |           |             |
| 2190                                                                         | 4801                                                                                                 | Undelivered Orders - Obligations, Unpaid                                                                | E           |                                          |           |                  | U/E             |           | 1           |
| 2190                                                                         | 4801                                                                                                 | Undelivered Orders - Obligations, Unpaid                                                                | B           |                                          |           |                  | U/E             |           | 1           |
| 2190                                                                         | 4802                                                                                                 | Undelivered Orders - Obligations, Prepaid/Advanced                                                      | E           |                                          |           |                  | U/E             |           | 1           |
| 2190                                                                         | 4802                                                                                                 | Undelivered Orders - Obligations, Prepaid/Advanced                                                      | B           |                                          |           |                  | U/E             |           | 1           |
| 2190                                                                         | 4881                                                                                                 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid                               | E           |                                          |           |                  | U/E             |           |             |
| 2190                                                                         | 4882                                                                                                 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced                     | E           |                                          |           |                  | U/E             |           |             |
| 2190                                                                         | 4901                                                                                                 | Delivered Orders - Obligations, Unpaid                                                                  | E           |                                          |           |                  | U/E             |           | 1           |
| 2190                                                                         | 4901                                                                                                 | Delivered Orders - Obligations, Unpaid                                                                  | B           |                                          |           |                  | U/E             |           | 1           |
| 2190                                                                         | 4902                                                                                                 | Delivered Orders - Obligations, Paid                                                                    | E           |                                          |           |                  | U/E             |           |             |
| 2190                                                                         | 4908                                                                                                 | Authority Outlayed Not Yet Disbursed                                                                    | E           |                                          |           |                  | U               |           | 1           |
| 2190                                                                         | 4908                                                                                                 | Authority Outlayed Not Yet Disbursed                                                                    | B           |                                          |           |                  | U               |           | 1           |
| 2190                                                                         | 4981                                                                                                 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                                 | E           |                                          |           |                  | U/E             |           |             |
| 2190                                                                         | 4982                                                                                                 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                                   | E           |                                          |           |                  | U/E             |           |             |
|                                                                              |                                                                                                      |                                                                                                         |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                                                      |                                                                                                         |             |                                          |           |                  |                 |           |             |
| 2204                                                                         | <b>Apportioned</b>                                                                                   |                                                                                                         |             |                                          |           |                  |                 |           |             |

## SUPPLEMENT

## SECTION V

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting |                                                                            |                                                                                        |             | USSGL Account Attributes<br>for FACTS II |           |                  | TAFS Attributes |           |             |
|------------------------------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------|------------------------------------------|-----------|------------------|-----------------|-----------|-------------|
| SBR Line No.                                                                 | USSGL<br>Account                                                           | USSGL Account Title                                                                    | Begin / End | Debit /<br>Credit                        | Auth Type | Trans<br>Partner | TAFS Status     | Fund Type | Addl. Info. |
| 2204                                                                         | 4510                                                                       | Apportionments                                                                         | E           |                                          |           |                  | U               |           |             |
| 2204                                                                         | 4590                                                                       | Apportionments - Anticipated Resources - Programs Subject to Apportionment             | E           |                                          |           |                  | U               |           | 2           |
| 2204                                                                         | 4610                                                                       | Allotments - Realized Resources                                                        | E           |                                          |           |                  | U               |           |             |
| 2204                                                                         | 4700                                                                       | Commitments - Programs Subject to Apportionment                                        | E           |                                          |           |                  | U               |           |             |
|                                                                              |                                                                            |                                                                                        |             |                                          |           |                  |                 |           |             |
| <b>2304</b>                                                                  | <b>Exempt from apportionment</b>                                           |                                                                                        |             |                                          |           |                  |                 |           |             |
| 2304                                                                         | 4620                                                                       | Unobligated Funds Exempt From Apportionment                                            | E           |                                          |           |                  | U               |           |             |
| 2304                                                                         | 4690                                                                       | Anticipated Resources - Programs Exempt From Apportionment                             | E           |                                          |           |                  | U               |           | 2           |
| 2304                                                                         | 4720                                                                       | Commitments - Programs Exempt From Apportionment                                       | E           |                                          |           |                  | U               |           |             |
|                                                                              |                                                                            |                                                                                        |             |                                          |           |                  |                 |           |             |
| <b>2404</b>                                                                  | <b>Unapportioned</b>                                                       |                                                                                        |             |                                          |           |                  |                 |           |             |
| 2404                                                                         | 4060                                                                       | Anticipated Collections From Non-Federal Sources                                       | E           | C                                        |           |                  | U               |           | 2           |
| 2404                                                                         | 4070                                                                       | Anticipated Collections From Federal Sources                                           | E           | C                                        |           |                  | U               |           | 2           |
| 2404                                                                         | 4210                                                                       | Anticipated Reimbursements and Other Income                                            | E           | C                                        |           |                  | U               |           | 2           |
| 2404                                                                         | 4310                                                                       | Anticipated Recoveries of Prior-Year Obligations                                       | E           | C                                        |           |                  | U               |           | 2           |
| 2404                                                                         | 4420                                                                       | Unapportioned Authority - Pending Rescission                                           | E           |                                          |           |                  | U               |           |             |
| 2404                                                                         | 4430                                                                       | Unapportioned Authority - OMB Deferral                                                 | E           |                                          |           |                  | U               |           |             |
| 2404                                                                         | 4450                                                                       | Unapportioned Authority                                                                | E           |                                          |           |                  | U/E             |           |             |
| 2404                                                                         | 4630                                                                       | Funds Not Available for Commitment/Obligation                                          | E           |                                          |           |                  | U               |           |             |
| 2404                                                                         | 4650                                                                       | Allotments - Expired Authority                                                         | E           |                                          |           |                  | E               |           |             |
|                                                                              |                                                                            |                                                                                        |             |                                          |           |                  |                 |           |             |
| <b>2490</b>                                                                  | <b>Unobligated balance, end of year</b>                                    |                                                                                        |             |                                          |           |                  |                 |           |             |
|                                                                              | This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404.     |                                                                                        |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                            |                                                                                        |             |                                          |           |                  |                 |           |             |
| <b>2500</b>                                                                  | <b>Total budgetary resources</b>                                           |                                                                                        |             |                                          |           |                  |                 |           |             |
|                                                                              | This line is calculated. Equals sum of SBR lines 2190 and 2490.            |                                                                                        |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                            |                                                                                        |             |                                          |           |                  |                 |           |             |
| <b>Change in obligated balance:</b>                                          |                                                                            |                                                                                        |             |                                          |           |                  |                 |           |             |
|                                                                              | <b>Unpaid obligations:</b>                                                 |                                                                                        |             |                                          |           |                  |                 |           |             |
| <b>3000</b>                                                                  | <b>Unpaid obligations, brought forward, Oct 1</b>                          |                                                                                        |             |                                          |           |                  |                 |           |             |
| 3000                                                                         | 4801                                                                       | Undelivered Orders - Obligations, Unpaid                                               | B           |                                          |           |                  | U/E             |           |             |
| 3000                                                                         | 4901                                                                       | Delivered Orders - Obligations, Unpaid                                                 | B           |                                          |           |                  | U/E             |           |             |
|                                                                              |                                                                            |                                                                                        |             |                                          |           |                  |                 |           |             |
| <b>3006</b>                                                                  | <b>Adjustments to unpaid obligations, start of year (+ or -) (Note 28)</b> |                                                                                        |             |                                          |           |                  |                 |           |             |
| 3006                                                                         | 4801                                                                       | Undelivered Orders - Obligations, Unpaid                                               | E           |                                          |           |                  | U/E             |           |             |
| 3006                                                                         | 4831                                                                       | Undelivered Orders - Obligations Transferred, Unpaid                                   | E           |                                          |           |                  | U/E             |           |             |
| 3006                                                                         | 4871                                                                       | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E           |                                          |           |                  | U/E             |           |             |
| 3006                                                                         | 4881                                                                       | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid              | E           |                                          |           |                  | U/E             |           |             |
| 3006                                                                         | 4901                                                                       | Delivered Orders - Obligations, Unpaid                                                 | E           |                                          |           |                  | U/E             |           |             |
| 3006                                                                         | 4931                                                                       | Delivered Orders - Obligations Transferred, Unpaid                                     | E           |                                          |           |                  | U/E             |           |             |
| 3006                                                                         | 4971                                                                       | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries   | E           |                                          |           |                  | U/E             |           |             |
| 3006                                                                         | 4981                                                                       | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                | E           |                                          |           |                  | U/E             |           |             |
|                                                                              |                                                                            |                                                                                        |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                            |                                                                                        |             |                                          |           |                  |                 |           |             |

## SUPPLEMENT

## SECTION V

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting |                                                            |                                                                                        | Begin / End | USSGL Account Attributes<br>for FACTS II |           |                  | TAFS Attributes |           | Addl. Info. |
|------------------------------------------------------------------------------|------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------|------------------------------------------|-----------|------------------|-----------------|-----------|-------------|
| SBR Line No.                                                                 | USSGL<br>Account                                           | USSGL Account Title                                                                    |             | Debit /<br>Credit                        | Auth Type | Trans<br>Partner | TAFS Status     | Fund Type |             |
| <b>3012</b>                                                                  | <b>Obligations incurred</b>                                |                                                                                        |             |                                          |           |                  |                 |           |             |
| 3012                                                                         | 4801                                                       | Undelivered Orders - Obligations, Unpaid                                               | E           |                                          |           |                  | U/E             |           | 1           |
| 3012                                                                         | 4801                                                       | Undelivered Orders - Obligations, Unpaid                                               | B           |                                          |           |                  | U/E             |           | 1           |
| 3012                                                                         | 4802                                                       | Undelivered Orders - Obligations, Prepaid/Advanced                                     | E           |                                          |           |                  | U/E             |           | 1           |
| 3012                                                                         | 4802                                                       | Undelivered Orders - Obligations, Prepaid/Advanced                                     | B           |                                          |           |                  | U/E             |           | 1           |
| 3012                                                                         | 4881                                                       | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid              | E           |                                          |           |                  | U/E             |           |             |
| 3012                                                                         | 4882                                                       | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced    | E           |                                          |           |                  | U/E             |           |             |
| 3012                                                                         | 4901                                                       | Delivered Orders - Obligations, Unpaid                                                 | E           |                                          |           |                  | U/E             |           | 1           |
| 3012                                                                         | 4901                                                       | Delivered Orders - Obligations, Unpaid                                                 | B           |                                          |           |                  | U/E             |           | 1           |
| 3012                                                                         | 4902                                                       | Delivered Orders - Obligations, Paid                                                   | E           |                                          |           |                  | U/E             |           |             |
| 3012                                                                         | 4908                                                       | Authority Outlayed Not Yet Disbursed                                                   | E           |                                          |           |                  | U               |           | 1           |
| 3012                                                                         | 4908                                                       | Authority Outlayed Not Yet Disbursed                                                   | B           |                                          |           |                  | U               |           | 1           |
| 3012                                                                         | 4981                                                       | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                | E           |                                          |           |                  | U/E             |           |             |
| 3012                                                                         | 4982                                                       | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                  | E           |                                          |           |                  | U/E             |           |             |
| <b>3020</b>                                                                  | <b>Outlays (gross) (-)</b>                                 |                                                                                        |             |                                          |           |                  |                 |           |             |
| 3020                                                                         | 4802                                                       | Undelivered Orders - Obligations, Prepaid/Advanced                                     | E           |                                          |           |                  | U/E             |           | 1           |
| 3020                                                                         | 4802                                                       | Undelivered Orders - Obligations, Prepaid/Advanced                                     | B           |                                          |           |                  | U/E             |           | 1           |
| 3020                                                                         | 4882                                                       | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced    | E           |                                          |           |                  | U/E             |           |             |
| 3020                                                                         | 4902                                                       | Delivered Orders - Obligations, Paid                                                   | E           |                                          |           |                  | U/E             |           |             |
| 3020                                                                         | 4908                                                       | Authority Outlayed Not Yet Disbursed                                                   | E           |                                          |           |                  | U               |           | 1           |
| 3020                                                                         | 4908                                                       | Authority Outlayed Not Yet Disbursed                                                   | B           |                                          |           |                  | U               |           | 1           |
| 3020                                                                         | 4982                                                       | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                  | E           |                                          |           |                  | U/E             |           |             |
| <b>3032</b>                                                                  | <b>Actual transfers, unpaid obligations (net) (+ or -)</b> |                                                                                        |             |                                          |           |                  |                 |           |             |
| 3032                                                                         | 4831                                                       | Undelivered Orders - Obligations Transferred, Unpaid                                   | E           |                                          |           |                  | U/E             |           |             |
| 3032                                                                         | 4931                                                       | Delivered Orders - Obligations Transferred, Unpaid                                     | E           |                                          |           |                  | U/E             |           |             |
| <b>3042</b>                                                                  | <b>Recoveries of prior year unpaid obligations (-)</b>     |                                                                                        |             |                                          |           |                  |                 |           |             |
| 3042                                                                         | 4871                                                       | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E           |                                          |           |                  | U/E             |           |             |
| 3042                                                                         | 4971                                                       | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries   | E           |                                          |           |                  | U/E             |           |             |
| <b>3050</b>                                                                  | <b>Unpaid obligations, end of year</b>                     |                                                                                        |             |                                          |           |                  |                 |           |             |
| 3050                                                                         | 4801                                                       | Undelivered Orders - Obligations, Unpaid                                               | E           |                                          |           |                  | U/E             |           |             |
| 3050                                                                         | 4831                                                       | Undelivered Orders - Obligations Transferred, Unpaid                                   | E           |                                          |           |                  | U/E             |           |             |
| 3050                                                                         | 4871                                                       | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E           |                                          |           |                  | U/E             |           |             |
| 3050                                                                         | 4881                                                       | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid              | E           |                                          |           |                  | U/E             |           |             |
| 3050                                                                         | 4901                                                       | Delivered Orders - Obligations, Unpaid                                                 | E           |                                          |           |                  | U/E             |           |             |
| 3050                                                                         | 4931                                                       | Delivered Orders - Obligations Transferred, Unpaid                                     | E           |                                          |           |                  | U/E             |           |             |
| 3050                                                                         | 4971                                                       | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries   | E           |                                          |           |                  | U/E             |           |             |
| 3050                                                                         | 4981                                                       | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                | E           |                                          |           |                  | U/E             |           |             |
|                                                                              | <b>Uncollected payments:</b>                               |                                                                                        |             |                                          |           |                  |                 |           |             |

## SUPPLEMENT

## SECTION V

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting |                  |                                                                                       |             | USSGL Account Attributes<br>for FACTS II |           |                  | TAFS Attributes |           |             |
|------------------------------------------------------------------------------|------------------|---------------------------------------------------------------------------------------|-------------|------------------------------------------|-----------|------------------|-----------------|-----------|-------------|
| SBR Line No.                                                                 | USSGL<br>Account | USSGL Account Title                                                                   | Begin / End | Debit /<br>Credit                        | Auth Type | Trans<br>Partner | TAFS Status     | Fund Type | Addl. Info. |
| <b>3060</b>                                                                  |                  | <b>Uncollected pymts, Fed sources, brought forward, Oct 1 (-)</b>                     |             |                                          |           |                  |                 |           |             |
| 3060                                                                         | 4221             | Unfilled Customer Orders Without Advance                                              | B           |                                          |           | F/E              | U/E             |           |             |
| 3060                                                                         | 4225             | Expenditure Transfers from Trust Funds - Receivable                                   | B           |                                          |           |                  | U/E             |           |             |
| 3060                                                                         | 4251             | Reimbursements and Other Income Earned - Receivable                                   | B           |                                          |           | F/E              | U/E             |           |             |
| 3060                                                                         | 4283             | Interest Receivable From Treasury                                                     | B           |                                          |           |                  | U/E             |           |             |
| 3060                                                                         | 4285             | Receivable From the Liquidating Fund                                                  | B           |                                          |           |                  | U/E             |           |             |
| 3060                                                                         | 4286             | Receivable From the Financing Fund                                                    | B           |                                          |           |                  | U/E             |           |             |
| 3060                                                                         | 4287             | Other Federal Receivables                                                             | B           |                                          |           |                  | U/E             |           |             |
| <b>3066</b>                                                                  |                  | <b>Adjustment to uncollected pymts, Fed sources, start of year (+ or -) (Note 28)</b> |             |                                          |           |                  |                 |           |             |
| 3066                                                                         | 4199             | Transfer of Expired Expenditure Transfers - Receivable                                | E           |                                          |           |                  | U/E             |           |             |
| 3066                                                                         | 4221             | Unfilled Customer Orders Without Advance                                              | E           |                                          |           |                  | U/E             |           |             |
| 3066                                                                         | 4225             | Expenditure Transfers from Trust Funds - Receivable                                   | E           |                                          |           |                  | U/E             |           |             |
| 3066                                                                         | 4230             | Unfilled Customer Orders Without Advance - Transferred                                | E           |                                          |           |                  | U/E             |           |             |
| 3066                                                                         | 4232             | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred             | E           |                                          |           |                  | U/E             |           |             |
| 3066                                                                         | 4233             | Reimbursements and Other Income Earned - Receivable - Transferred                     | E           |                                          |           |                  | U/E             |           |             |
| 3066                                                                         | 4234             | Other Federal Receivables - Transferred                                               | E           |                                          |           |                  | U/E             |           |             |
| 3066                                                                         | 4251             | Reimbursements and Other Income Earned - Receivable                                   | E           |                                          |           |                  | U/E             |           |             |
| 3066                                                                         | 4283             | Interest Receivable From Treasury                                                     | E           |                                          |           |                  | U/E             |           |             |
| 3066                                                                         | 4285             | Receivable From the Liquidating Fund                                                  | E           |                                          |           |                  | U/E             |           |             |
| 3066                                                                         | 4286             | Receivable From the Financing Fund                                                    | E           |                                          |           |                  | U/E             |           |             |
| 3066                                                                         | 4287             | Other Federal Receivables                                                             | E           |                                          |           |                  | U/E             |           |             |
| <b>3072</b>                                                                  |                  | <b>Change in uncollected pymts, Fed sources (+ or -)</b>                              |             |                                          |           |                  |                 |           |             |
| 3072                                                                         | 4221             | Unfilled Customer Orders Without Advance                                              | E           |                                          |           | F/E              | U/E             |           | 1           |
| 3072                                                                         | 4221             | Unfilled Customer Orders Without Advance                                              | B           |                                          |           | F/E              | U/E             |           | 1           |
| 3072                                                                         | 4225             | Expenditure Transfers from Trust Funds - Receivable                                   | E           |                                          |           |                  | U/E             |           | 1           |
| 3072                                                                         | 4225             | Expenditure Transfers from Trust Funds - Receivable                                   | B           |                                          |           |                  | U/E             |           | 1           |
| 3072                                                                         | 4251             | Reimbursements and Other Income Earned - Receivable                                   | E           |                                          |           | F/E              | U/E             |           | 1           |
| 3072                                                                         | 4251             | Reimbursements and Other Income Earned - Receivable                                   | B           |                                          |           | F/E              | U/E             |           | 1           |
| 3072                                                                         | 4283             | Interest Receivable From Treasury                                                     | E           |                                          |           |                  | U/E             |           | 1           |
| 3072                                                                         | 4283             | Interest Receivable From Treasury                                                     | B           |                                          |           |                  | U/E             |           | 1           |
| 3072                                                                         | 4285             | Receivable From the Liquidating Fund                                                  | E           |                                          |           |                  | U/E             |           | 1           |
| 3072                                                                         | 4285             | Receivable From the Liquidating Fund                                                  | B           |                                          |           |                  | U/E             |           | 1           |
| 3072                                                                         | 4286             | Receivable From the Financing Fund                                                    | E           |                                          |           |                  | U/E             |           | 1           |
| 3072                                                                         | 4286             | Receivable From the Financing Fund                                                    | B           |                                          |           |                  | U/E             |           | 1           |
| 3072                                                                         | 4287             | Other Federal Receivables                                                             | E           |                                          |           |                  | U/E             |           | 1           |
| 3072                                                                         | 4287             | Other Federal Receivables                                                             | B           |                                          |           |                  | U/E             |           | 1           |
| <b>3082</b>                                                                  |                  | <b>Actual transfers, uncollected pymts, Fed sources (net) (+ or -)</b>                |             |                                          |           |                  |                 |           |             |
| 3082                                                                         | 4199             | Transfer of Expired Expenditure Transfers - Receivable                                | E           |                                          |           |                  | U/E             |           |             |
| 3082                                                                         | 4230             | Unfilled Customer Orders Without Advance - Transferred                                | E           |                                          |           | F/E              | U/E             |           |             |
| 3082                                                                         | 4232             | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred             | E           |                                          |           |                  | U/E             |           |             |
| 3082                                                                         | 4233             | Reimbursements and Other Income Earned - Receivable - Transferred                     | E           |                                          |           | F/E              | U/E             |           |             |
| 3082                                                                         | 4234             | Other Federal Receivables - Transferred                                               | E           |                                          |           |                  | U/E             |           |             |
| <b>3090</b>                                                                  |                  | <b>Uncollected pymts, Fed sources, end of year (-)</b>                                |             |                                          |           |                  |                 |           |             |
| 3090                                                                         | 4199             | Transfer of Expired Expenditure Transfers - Receivable                                | E           |                                          |           |                  | U/E             |           |             |
| 3090                                                                         | 4221             | Unfilled Customer Orders Without Advance                                              | E           |                                          |           | F/E              | U/E             |           |             |

## SUPPLEMENT

## SECTION V

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting |                  |                                                                                                                                                                                    |             | USSGL Account Attributes<br>for FACTS II |           |                  | TAFS Attributes |           |             |
|------------------------------------------------------------------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------------------------------------|-----------|------------------|-----------------|-----------|-------------|
| SBR Line No.                                                                 | USSGL<br>Account | USSGL Account Title                                                                                                                                                                | Begin / End | Debit /<br>Credit                        | Auth Type | Trans<br>Partner | TAFS Status     | Fund Type | Addl. Info. |
| 3090                                                                         | 4225             | Expenditure Transfers from Trust Funds - Receivable                                                                                                                                | E           |                                          |           |                  | U/E             |           |             |
| 3090                                                                         | 4230             | Unfilled Customer Orders Without Advance - Transferred                                                                                                                             | E           |                                          |           | F/E              | U/E             |           |             |
| 3090                                                                         | 4232             | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred                                                                                                          | E           |                                          |           |                  | U/E             |           |             |
| 3090                                                                         | 4233             | Reimbursements and Other Income Earned - Receivable - Transferred                                                                                                                  | E           |                                          |           | F/E              | U/E             |           |             |
| 3090                                                                         | 4234             | Other Federal Receivables - Transferred                                                                                                                                            | E           |                                          |           |                  | U/E             |           |             |
| 3090                                                                         | 4251             | Reimbursements and Other Income Earned - Receivable                                                                                                                                | E           |                                          |           | F/E              | U/E             |           |             |
| 3090                                                                         | 4283             | Interest Receivable From Treasury                                                                                                                                                  | E           |                                          |           |                  | U/E             |           |             |
| 3090                                                                         | 4285             | Receivable From the Liquidating Fund                                                                                                                                               | E           |                                          |           |                  | U/E             |           |             |
| 3090                                                                         | 4286             | Receivable From the Financing Fund                                                                                                                                                 | E           |                                          |           |                  | U/E             |           |             |
| 3090                                                                         | 4287             | Other Federal Receivables                                                                                                                                                          | E           |                                          |           |                  | U/E             |           |             |
|                                                                              |                  |                                                                                                                                                                                    |             |                                          |           |                  |                 |           |             |
|                                                                              |                  | <b>Memorandum (non-add) entries:</b>                                                                                                                                               |             |                                          |           |                  |                 |           |             |
| 3100                                                                         |                  | <b>Obligated balance, start of year (+ or -)</b>                                                                                                                                   |             |                                          |           |                  |                 |           |             |
|                                                                              |                  | This line is calculated. Equals sum of SBR lines 3000, 3006, 3060 and 3066.                                                                                                        |             |                                          |           |                  |                 |           |             |
|                                                                              |                  |                                                                                                                                                                                    |             |                                          |           |                  |                 |           |             |
| 3200                                                                         |                  | <b>Obligated balance, end of year (net)</b>                                                                                                                                        |             |                                          |           |                  |                 |           |             |
|                                                                              |                  | This line is calculated. Equals sum of detailed SBR lines 3000, 3006, 3012, 3020, 3032, 3042, 3060, 3066, 3072 and 3082. Line 3200 also equals the sum of SBR lines 3050 and 3090. |             |                                          |           |                  |                 |           |             |
|                                                                              |                  |                                                                                                                                                                                    |             |                                          |           |                  |                 |           |             |
|                                                                              |                  | <b>Budget Authority and Outlays, Net:</b>                                                                                                                                          |             |                                          |           |                  |                 |           |             |
|                                                                              |                  |                                                                                                                                                                                    |             |                                          |           |                  |                 |           |             |
|                                                                              |                  |                                                                                                                                                                                    |             |                                          |           |                  |                 |           |             |
| 4175                                                                         |                  | <b>Budget authority, gross (discretionary and mandatory)</b>                                                                                                                       |             |                                          |           |                  |                 |           |             |
|                                                                              |                  | This line is calculated. Equals sum of SBR lines 1290, 1490, 1690 and 1890.                                                                                                        |             |                                          |           |                  |                 |           |             |
|                                                                              |                  |                                                                                                                                                                                    |             |                                          |           |                  |                 |           |             |
| 4177                                                                         |                  | <b>Actual offsetting collections (discretionary and mandatory) (-)</b>                                                                                                             |             |                                          |           |                  |                 |           |             |
| 4177                                                                         | 4212             | Liquidation of Deficiency - Offsetting Collections                                                                                                                                 | E           |                                          |           |                  | U/E             |           |             |
| 4177                                                                         | 4222             | Unfilled Customer Orders With Advance                                                                                                                                              | E           |                                          |           |                  | U/E             |           | 1           |
| 4177                                                                         | 4222             | Unfilled Customer Orders With Advance                                                                                                                                              | B           |                                          |           |                  | U/E             |           | 1           |
| 4177                                                                         | 4252             | Reimbursements and Other Income Earned - Collected                                                                                                                                 | E           |                                          |           |                  | U/E             |           |             |
| 4177                                                                         | 4253             | Prior-Year Unfilled Customer Orders with Advance - Refunds Paid                                                                                                                    | E           |                                          |           |                  | U/E             |           |             |
| 4177                                                                         | 4255             | Expenditure Transfers from Trust Funds - Collected                                                                                                                                 | E           |                                          |           |                  | U/E             |           |             |
|                                                                              |                  |                                                                                                                                                                                    |             |                                          |           |                  |                 |           |             |
| 4177                                                                         | 4260             | Actual Collections of "governmental-type" Fees                                                                                                                                     | E           |                                          |           |                  | U/E             |           |             |
| 4177                                                                         | 4261             | Actual Collections of Business-Type Fees                                                                                                                                           | E           |                                          |           |                  | U/E             |           |             |
| 4177                                                                         | 4262             | Actual Collections of Loan Principal                                                                                                                                               | E           |                                          |           |                  | U/E             |           |             |
| 4177                                                                         | 4263             | Actual Collections of Loan Interest                                                                                                                                                | E           |                                          |           |                  | U/E             |           |             |
| 4177                                                                         | 4264             | Actual Collections of Rent                                                                                                                                                         | E           |                                          |           |                  | U/E             |           |             |
| 4177                                                                         | 4265             | Actual Collections From Sale of Foreclosed Property                                                                                                                                | E           |                                          |           |                  | U/E             |           |             |
| 4177                                                                         | 4266             | Other Actual Business-Type Collections From Non-Federal Sources                                                                                                                    | E           |                                          |           |                  | U/E             |           |             |
| 4177                                                                         | 4267             | Other Actual "governmental-type" Collections From Non-Federal Sources                                                                                                              | E           |                                          |           |                  | U/E             |           |             |
| 4177                                                                         | 4271             | Actual Program Fund Subsidy Collected                                                                                                                                              | E           |                                          |           |                  | U/E             |           |             |
| 4177                                                                         | 4273             | Interest Collected From Treasury                                                                                                                                                   | E           |                                          |           |                  | U               |           |             |
| 4177                                                                         | 4275             | Actual Collections From Liquidating Fund                                                                                                                                           | E           |                                          |           |                  | U/E             |           |             |
| 4177                                                                         | 4276             | Actual Collections From Financing Fund                                                                                                                                             | E           |                                          |           |                  | U/E             |           |             |
| 4177                                                                         | 4277             | Other Actual Collections - Federal                                                                                                                                                 | E           |                                          |           |                  | U/E             |           |             |
| 4177                                                                         | 4290             | Amortization of - Investments in U.S. Treasury Zero Coupon Bonds                                                                                                                   | E           |                                          |           |                  | U               | 3/4/8     |             |
| 4177                                                                         | 4872             | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected                                                                            | E           |                                          |           |                  | U/E             |           |             |

## SUPPLEMENT

## SECTION V

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting |                                                                                 |                                                                                           |             | USSGL Account Attributes<br>for FACTS II |           |                  | TAFS Attributes |           |             |
|------------------------------------------------------------------------------|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|-------------|------------------------------------------|-----------|------------------|-----------------|-----------|-------------|
| SBR Line No.                                                                 | USSGL<br>Account                                                                | USSGL Account Title                                                                       | Begin / End | Debit /<br>Credit                        | Auth Type | Trans<br>Partner | TAFS Status     | Fund Type | Addl. Info. |
| 4177                                                                         | 4972                                                                            | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E           |                                          |           |                  | U/E             |           |             |
|                                                                              |                                                                                 |                                                                                           |             |                                          |           |                  |                 |           |             |
| 4178                                                                         | Change in uncollected customer payments from Federal Sources (discretionary and |                                                                                           |             |                                          |           |                  |                 |           |             |
| 4178                                                                         | 4221                                                                            | Unfilled Customer Orders Without Advance                                                  | E           |                                          |           | F/E              | U/E             |           |             |
| 4178                                                                         | 4221                                                                            | Unfilled Customer Orders Without Advance                                                  | B           |                                          |           | F/E              | U/E             |           |             |
| 4178                                                                         | 4225                                                                            | Expenditure Transfers from Trust Funds - Receivable                                       | E           |                                          |           |                  | U/E             |           |             |
| 4178                                                                         | 4225                                                                            | Expenditure Transfers from Trust Funds - Receivable                                       | B           |                                          |           |                  | U/E             |           |             |
| 4178                                                                         | 4251                                                                            | Reimbursements and Other Income Earned - Receivable                                       | E           |                                          |           | F/E              | U/E             |           |             |
| 4178                                                                         | 4251                                                                            | Reimbursements and Other Income Earned - Receivable                                       | B           |                                          |           | F/E              | U/E             |           |             |
| 4178                                                                         | 4283                                                                            | Interest Receivable From Treasury                                                         | E           |                                          |           |                  | U/E             |           |             |
| 4178                                                                         | 4283                                                                            | Interest Receivable From Treasury                                                         | B           |                                          |           |                  | U/E             |           |             |
| 4178                                                                         | 4285                                                                            | Receivable From the Liquidating Fund                                                      | E           |                                          |           |                  | U/E             |           |             |
| 4178                                                                         | 4285                                                                            | Receivable From the Liquidating Fund                                                      | B           |                                          |           |                  | U/E             |           |             |
| 4178                                                                         | 4286                                                                            | Receivable From the Financing Fund                                                        | E           |                                          |           |                  | U/E             |           |             |
| 4178                                                                         | 4286                                                                            | Receivable From the Financing Fund                                                        | B           |                                          |           |                  | U/E             |           |             |
| 4178                                                                         | 4287                                                                            | Other Federal Receivables                                                                 | E           |                                          |           |                  | U/E             |           |             |
| 4178                                                                         | 4287                                                                            | Other Federal Receivables                                                                 | B           |                                          |           |                  | U/E             |           |             |
|                                                                              |                                                                                 |                                                                                           |             |                                          |           |                  |                 |           |             |
| 4179                                                                         | Anticipated offsetting collections (discretionary and mandatory) (+ or -)       |                                                                                           |             |                                          |           |                  |                 |           |             |
| 4179                                                                         | 4047                                                                            | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority        | E           |                                          | S         |                  | U               |           |             |
| 4179                                                                         | 4060                                                                            | Anticipated Collections From Non-Federal Sources                                          | E           | D                                        |           |                  | U               |           |             |
| 4179                                                                         | 4070                                                                            | Anticipated collections From Federal Sources                                              | E           | D                                        |           |                  | U               |           |             |
| 4179                                                                         | 4210                                                                            | Anticipated Reimbursements and Other Income                                               | E           | D                                        |           |                  | U               |           |             |
| 4179                                                                         | 4215                                                                            | Anticipated Expenditure Transfers from Trust Funds                                        | E           |                                          |           |                  | U               |           |             |
| 4179                                                                         | 4160                                                                            | Anticipated Transfers - Current-Year Authority                                            | E           |                                          | S         |                  | U               |           |             |
|                                                                              |                                                                                 |                                                                                           |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                                 |                                                                                           |             |                                          |           |                  |                 |           |             |
| 4180                                                                         | Budget Authority, net (discretionary and mandatory)                             |                                                                                           |             |                                          |           |                  |                 |           |             |
|                                                                              | This line is calculated. Equals sum of SBR lines 4175, 4177, 4178 and 4179.     |                                                                                           |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                                 |                                                                                           |             |                                          |           |                  |                 |           |             |
| 4185                                                                         | Outlays, gross (discretionary and mandatory)                                    |                                                                                           |             |                                          |           |                  |                 |           |             |
| 4185                                                                         | 4802                                                                            | Undelivered Orders - Obligations, Prepaid/Advanced                                        | E           |                                          |           |                  | U/E             |           | 1           |
| 4185                                                                         | 4802                                                                            | Undelivered Orders - Obligations, Prepaid/Advanced                                        | B           |                                          |           |                  | U/E             |           | 1           |
| 4185                                                                         | 4882                                                                            | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced       | E           |                                          |           |                  | U/E             |           |             |
| 4185                                                                         | 4902                                                                            | Delivered Orders - Obligations, Paid                                                      | E           |                                          |           |                  | U/E             |           |             |
| 4185                                                                         | 4908                                                                            | Authority Outlayed Not Yet Disbursed                                                      | E           |                                          |           |                  | U               |           | 1           |
| 4185                                                                         | 4908                                                                            | Authority Outlayed Not Yet Disbursed                                                      | B           |                                          |           |                  | U               |           | 1           |
| 4185                                                                         | 4982                                                                            | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                     | E           |                                          |           |                  | U/E             |           |             |
|                                                                              |                                                                                 |                                                                                           |             |                                          |           |                  |                 |           |             |
| 4187                                                                         | Actual offsetting collections (discretionary and mandatory) (-)                 |                                                                                           |             |                                          |           |                  |                 |           |             |
| 4187                                                                         | 4212                                                                            | Liquidation of Deficiency - Offsetting Collections                                        | E           |                                          |           |                  | U/E             |           |             |
| 4187                                                                         | 4222                                                                            | Unfilled Customer Orders With Advance                                                     | E           |                                          |           |                  | U/E             |           | 1           |
| 4187                                                                         | 4222                                                                            | Unfilled Customer Orders With Advance                                                     | B           |                                          |           |                  | U/E             |           | 1           |
| 4187                                                                         | 4252                                                                            | Reimbursements and Other Income Earned - Collected                                        | E           |                                          |           |                  | U/E             |           |             |
| 4187                                                                         | 4253                                                                            | Prior-Year Unfilled Customer Orders with Advance - Refunds Paid                           | E           |                                          |           |                  | U/E             |           |             |
| 4187                                                                         | 4255                                                                            | Expenditure Transfers from Trust Funds - Collected                                        | E           |                                          |           |                  | U/E             |           |             |



## SUPPLEMENT

## SECTION V

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting |                                                                 |                                                                                                         |             | USSGL Account Attributes<br>for FACTS II |           |                  | TAFS Attributes |           |             |
|------------------------------------------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|-------------|------------------------------------------|-----------|------------------|-----------------|-----------|-------------|
| SBR Line No.                                                                 | USSGL<br>Account                                                | USSGL Account Title                                                                                     | Begin / End | Debit /<br>Credit                        | Auth Type | Trans<br>Partner | TAFS Status     | Fund Type | Addl. Info. |
| 4187                                                                         | 4260                                                            | Actual Collections of "governmental-type" Fees                                                          | E           |                                          |           |                  | U/E             |           |             |
| 4187                                                                         | 4261                                                            | Actual Collections of Business-Type Fees                                                                | E           |                                          |           |                  | U/E             |           |             |
| 4187                                                                         | 4262                                                            | Actual Collections of Loan Principal                                                                    | E           |                                          |           |                  | U/E             |           |             |
| 4187                                                                         | 4263                                                            | Actual Collections of Loan Interest                                                                     | E           |                                          |           |                  | U/E             |           |             |
| 4187                                                                         | 4264                                                            | Actual Collections of Rent                                                                              | E           |                                          |           |                  | U/E             |           |             |
| 4187                                                                         | 4265                                                            | Actual Collections From Sale of Foreclosed Property                                                     | E           |                                          |           |                  | U/E             |           |             |
| 4187                                                                         | 4266                                                            | Other Actual Business-Type Collections From Non-Federal Sources                                         | E           |                                          |           |                  | U/E             |           |             |
| 4187                                                                         | 4267                                                            | Other Actual "governmental-type" Collections From Non-Federal Sources                                   | E           |                                          |           |                  | U/E             |           |             |
| 4187                                                                         | 4271                                                            | Actual Program Fund Subsidy Collected                                                                   | E           |                                          |           |                  | U/E             |           |             |
| 4187                                                                         | 4273                                                            | Interest Collected From Treasury                                                                        | E           |                                          |           |                  | U               |           |             |
| 4187                                                                         | 4275                                                            | Actual Collections From Liquidating Fund                                                                | E           |                                          |           |                  | U/E             |           |             |
| 4187                                                                         | 4276                                                            | Actual Collections From Financing Fund                                                                  | E           |                                          |           |                  | U/E             |           |             |
| 4187                                                                         | 4277                                                            | Other Actual Collections - Federal                                                                      | E           |                                          |           |                  | U/E             |           |             |
| 4187                                                                         | 4290                                                            | Amortization of - Investments in U.S. Treasury Zero Coupon Bonds                                        | E           |                                          |           |                  | U               |           |             |
| 4187                                                                         | 4872                                                            | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E           |                                          |           |                  | U/E             |           |             |
| 4187                                                                         | 4972                                                            | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected               | E           |                                          |           |                  | U/E             |           |             |
|                                                                              |                                                                 |                                                                                                         |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                 |                                                                                                         |             |                                          |           |                  |                 |           |             |
| <b>4190</b>                                                                  | <b>Outlays, net (discretionary and mandatory)</b>               |                                                                                                         |             |                                          |           |                  |                 |           |             |
|                                                                              | This line is calculated. Equals sum of SBR lines 4185 and 4187. |                                                                                                         |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                 |                                                                                                         |             |                                          |           |                  |                 |           |             |
| <b>4200</b>                                                                  | <b>Distributed offsetting receipts (-)</b>                      |                                                                                                         |             |                                          |           |                  |                 |           | 4           |
|                                                                              | (Not supported by USSGL)                                        |                                                                                                         |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                 |                                                                                                         |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                 |                                                                                                         |             |                                          |           |                  |                 |           |             |
| <b>4210</b>                                                                  | <b>Agency outlays, net (discretionary and mandatory)</b>        |                                                                                                         |             |                                          |           |                  |                 |           |             |
|                                                                              | (Not supported by USSGL)                                        |                                                                                                         |             |                                          |           |                  |                 |           |             |
|                                                                              |                                                                 |                                                                                                         |             |                                          |           |                  |                 |           |             |

## SUPPLEMENT

## SECTION V

**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 Symbol (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](http://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 2013 Reporting

|                                     |                                              |           |                                                         | USSGL Account Attributes/1           |             |
|-------------------------------------|----------------------------------------------|-----------|---------------------------------------------------------|--------------------------------------|-------------|
|                                     |                                              |           |                                                         | USSGL Account Attributes for FACTS I |             |
| Line No.                            | Trial Bal.                                   | Acct. No. | USSGL Account Title                                     | Cust / Noncust                       | Addl. Info. |
| <b>Revenue Activity:</b>            |                                              |           |                                                         |                                      |             |
|                                     |                                              |           |                                                         |                                      |             |
| <b>Sources of Cash Collections:</b> |                                              |           |                                                         |                                      |             |
|                                     |                                              |           |                                                         |                                      |             |
| <b>1</b>                            | <b>Individual Income and FICA/SECA Taxes</b> |           |                                                         |                                      |             |
| 1                                   | E                                            | 5801      | Tax Revenue Collected - Individual                      | S                                    |             |
|                                     |                                              |           |                                                         |                                      |             |
| <b>2</b>                            | <b>Corporate Income Taxes</b>                |           |                                                         |                                      |             |
| 2                                   | E                                            | 5802      | Tax Revenue Collected - Corporate                       | S                                    |             |
|                                     |                                              |           |                                                         |                                      |             |
| <b>3</b>                            | <b>Excise Taxes</b>                          |           |                                                         |                                      |             |
| 3                                   | E                                            | 5804      | Tax Revenue Collected - Excise                          | S                                    |             |
|                                     |                                              |           |                                                         |                                      |             |
| <b>4</b>                            | <b>Estate and Gift Taxes</b>                 |           |                                                         |                                      |             |
| 4                                   | E                                            | 5805      | Tax Revenue Collected - Estate and Gift                 | S                                    |             |
|                                     |                                              |           |                                                         |                                      |             |
| <b>5</b>                            | <b>Federal Unemployment Taxes</b>            |           |                                                         |                                      |             |
| 5                                   | E                                            | 5803      | Tax Revenue Collected - Unemployment                    | S                                    |             |
|                                     |                                              |           |                                                         |                                      |             |
| <b>6</b>                            | <b>Custom Duties</b>                         |           |                                                         |                                      |             |
| 6                                   | E                                            | 5806      | Tax Revenue Collected - Customs                         | S                                    |             |
|                                     |                                              |           |                                                         |                                      |             |
| <b>7</b>                            | <b>Miscellaneous</b>                         |           |                                                         |                                      |             |
| 7                                   | E-B                                          | 1310      | Accounts Receivable                                     | S                                    | 3, 4        |
| 7                                   | E-B                                          | 1319      | Allowance for Loss on Accounts Receivable               | S                                    | 3, 4        |
| 7                                   | E-B                                          | 1340      | Interest Receivable - Not Otherwise Classified          | S                                    | 2, 3        |
| 7                                   | E-B                                          | 1341      | Interest Receivable - Loans                             | S                                    | 2, 3        |
| 7                                   | E-B                                          | 1342      | Interest Receivable - Investments                       | S                                    | 2, 3        |
| 7                                   | E-B                                          | 1343      | Interest Receivable - Taxes                             | S                                    | 2, 3        |
| 7                                   | E-B                                          | 1345      | Allowance for Loss on Interest Receivable - Loans       | S                                    | 2, 3        |
| 7                                   | E-B                                          | 1346      | Allowance for Loss on Interest Receivable - Investments | S                                    | 2, 3        |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

|          |            |           |                                                                                 | USSGL Account Attributes/1           |             |
|----------|------------|-----------|---------------------------------------------------------------------------------|--------------------------------------|-------------|
|          |            |           |                                                                                 | USSGL Account Attributes for FACTS I |             |
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title                                                             | Cust / Noncust                       | Addl. Info. |
| 7        | E-B        | 1347      | Allowance for Loss on Interest Receivable - Not Otherwise Classified            | S                                    | 2, 3        |
| 7        | E-B        | 1348      | Allowance for Loss on Interest Receivable - Taxes                               | S                                    | 2, 3        |
| 7        | E-B        | 1360      | Penalties and Fines Receivable - Not Otherwise Classified                       | S                                    | 3           |
| 7        | E-B        | 1361      | Penalties and Fines Receivable - Loans                                          | S                                    | 3           |
| 7        | E-B        | 1363      | Penalties and Fines Receivable - Taxes                                          | S                                    | 3           |
| 7        | E-B        | 1365      | Allowance for Loss on Penalties and Fines Receivable - Loans                    | S                                    | 3           |
| 7        | E-B        | 1367      | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | S                                    | 3           |
| 7        | E-B        | 1368      | Allowance for Loss on Penalties and Fines Receivable - Taxes                    | S                                    | 3           |
| 7        | E-B        | 1370      | Administrative Fees Receivable - Not Otherwise Classified                       | S                                    | 3           |
| 7        | E-B        | 1371      | Administrative Fees Receivable - Loans                                          | S                                    | 3           |
| 7        | E-B        | 1373      | Administrative Fees Receivable - Taxes                                          | S                                    | 3           |
| 7        | E-B        | 1375      | Allowance for Loss on Administrative Fees Receivable - Loans                    | S                                    | 3           |
| 7        | E-B        | 1377      | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | S                                    | 3           |
| 7        | E-B        | 1378      | Allowance for Loss on Administrative Fees Receivable - Taxes                    | S                                    | 3           |
| 7        | E          | 5310      | Interest Revenue - Other                                                        | S                                    |             |
| 7        | E          | 5311      | Interest Revenue - Investments                                                  | S                                    |             |
| 7        | E          | 5312      | Interest Revenue - Loans Receivable/Uninvested Funds                            | S                                    |             |
| 7        | E          | 5317      | Contra Revenue for Interest Revenue - Loans Receivable                          | S                                    |             |
| 7        | E          | 5318      | Contra Revenue for Interest Revenue - Investments                               | S                                    |             |
| 7        | E          | 5319      | Contra Revenue for Interest Revenue - Other                                     | S                                    |             |
| 7        | E          | 5320      | Penalties and Fines Revenue                                                     | S                                    |             |
| 7        | E          | 5324      | Contra Revenue for Penalties and Fines                                          | S                                    |             |
| 7        | E          | 5325      | Administrative Fees Revenue                                                     | S                                    |             |
| 7        | E          | 5329      | Contra Revenue for Administrative Fees                                          | S                                    |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

|          |                                                           |           |                                                                                 | USSGL Account Attributes/1           |             |
|----------|-----------------------------------------------------------|-----------|---------------------------------------------------------------------------------|--------------------------------------|-------------|
|          |                                                           |           |                                                                                 | USSGL Account Attributes for FACTS I |             |
| Line No. | Trial Bal.                                                | Acct. No. | USSGL Account Title                                                             | Cust / Noncust                       | Addl. Info. |
| 7        | E                                                         | 5600      | Donated Revenue - Financial Resources                                           | S                                    |             |
| 7        | E                                                         | 5609      | Contra Revenue for Donations - Financial Resources                              | S                                    |             |
| 7        | E                                                         | 5800      | Tax Revenue Collected - Not Otherwise Classified                                | S                                    |             |
| 7        | E                                                         | 5900      | Other Revenue                                                                   | S                                    |             |
| 7        | E                                                         | 5909      | Contra Revenue for Other Revenue                                                | S                                    |             |
|          |                                                           |           |                                                                                 |                                      |             |
| <b>8</b> | <b>Total Cash Collections</b>                             |           |                                                                                 |                                      |             |
| 8        | This line is calculated. Equals sum of lines 1 through 7. |           |                                                                                 |                                      |             |
|          |                                                           |           |                                                                                 |                                      |             |
| <b>9</b> | <b>Accrual Adjustments (+/-)</b>                          |           |                                                                                 |                                      |             |
| 9        | E-B                                                       | 1310      | Accounts Receivable                                                             | S                                    |             |
| 9        | E-B                                                       | 1319      | Allowance for Loss on Accounts Receivable                                       | S                                    |             |
| 9        | E-B                                                       | 1340      | Interest Receivable - Not Otherwise Classified                                  | S                                    |             |
| 9        | E-B                                                       | 1341      | Interest Receivable - Loans                                                     | S                                    |             |
| 9        | E-B                                                       | 1342      | Interest Receivable - Investments                                               | S                                    |             |
| 9        | E-B                                                       | 1343      | Interest Receivable - Taxes                                                     | S                                    |             |
| 9        | E-B                                                       | 1345      | Allowance for Loss on Interest Receivable - Loans                               | S                                    |             |
| 9        | E-B                                                       | 1346      | Allowance for Loss on Interest Receivable - Investments                         | S                                    |             |
| 9        | E-B                                                       | 1347      | Allowance for Loss on Interest Receivable - Not Otherwise Classified            | S                                    |             |
| 9        | E-B                                                       | 1348      | Allowance for Loss on Interest Receivable - Taxes                               | S                                    |             |
| 9        | E-B                                                       | 1360      | Penalties and Fines Receivable - Not Otherwise Classified                       | S                                    |             |
| 9        | E-B                                                       | 1361      | Penalties and Fines Receivable - Loans                                          | S                                    |             |
| 9        | E-B                                                       | 1363      | Penalties and Fines Receivable - Taxes                                          | S                                    |             |
| 9        | E-B                                                       | 1365      | Allowance for Loss on Penalties and Fines Receivable - Loans                    | S                                    |             |
| 9        | E-B                                                       | 1367      | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | S                                    |             |
| 9        | E-B                                                       | 1368      | Allowance for Loss on Penalties and Fines Receivable - Taxes                    | S                                    |             |
| 9        | E-B                                                       | 1370      | Administrative Fees Receivable - Not Otherwise Classified                       | S                                    |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

|                                    |                                                           |           |                                                                                 | USSGL Account Attributes/1           |             |
|------------------------------------|-----------------------------------------------------------|-----------|---------------------------------------------------------------------------------|--------------------------------------|-------------|
|                                    |                                                           |           |                                                                                 | USSGL Account Attributes for FACTS I |             |
| Line No.                           | Trial Bal.                                                | Acct. No. | USSGL Account Title                                                             | Cust / Noncust                       | Addl. Info. |
| 9                                  | E-B                                                       | 1371      | Administrative Fees Receivable - Loans                                          | S                                    |             |
| 9                                  | E-B                                                       | 1373      | Administrative Fees Receivable - Taxes                                          | S                                    |             |
| 9                                  | E-B                                                       | 1375      | Allowance for Loss on Administrative Fees Receivable - Loans                    | S                                    |             |
| 9                                  | E-B                                                       | 1377      | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | S                                    |             |
| 9                                  | E-B                                                       | 1378      | Allowance for Loss on Administrative Fees Receivable - Taxes                    | S                                    |             |
| 9                                  | E-B                                                       | 2110      | Accounts Payable                                                                | S                                    | 5           |
| 9                                  | E                                                         | 5820      | Tax Revenue Accrual Adjustment - Not Otherwise Classified                       | S                                    |             |
| 9                                  | E                                                         | 5821      | Tax Revenue Accrual Adjustment - Individual                                     | S                                    |             |
| 9                                  | E                                                         | 5822      | Tax Revenue Accrual Adjustment - Corporate                                      | S                                    |             |
| 9                                  | E                                                         | 5823      | Tax Revenue Accrual Adjustment - Unemployment                                   | S                                    |             |
| 9                                  | E                                                         | 5824      | Tax Revenue Accrual Adjustment - Excise                                         | S                                    |             |
| 9                                  | E                                                         | 5825      | Tax Revenue Accrual Adjustment - Estate and Gift                                | S                                    |             |
| 9                                  | E                                                         | 5826      | Tax Revenue Accrual Adjustment - Customs                                        | S                                    |             |
| 9                                  | E                                                         | 5830      | Contra Revenue for Taxes - Not Otherwise Classified                             | S                                    |             |
| 9                                  | E                                                         | 5831      | Contra Revenue for Taxes - Individual                                           | S                                    |             |
| 9                                  | E                                                         | 5832      | Contra Revenue for Taxes - Corporate                                            | S                                    |             |
| 9                                  | E                                                         | 5833      | Contra Revenue for Taxes - Unemployment                                         | S                                    |             |
| 9                                  | E                                                         | 5834      | Contra Revenue for Taxes - Excise                                               | S                                    |             |
| 9                                  | E                                                         | 5835      | Contra Revenue for Taxes - Estate and Gift                                      | S                                    |             |
| 9                                  | E                                                         | 5836      | Contra Revenue for Taxes - Customs                                              | S                                    |             |
| 9                                  | E                                                         | 5923      | Valuation Change in Investments - Beneficial Interest in Trust                  | S                                    |             |
|                                    |                                                           |           |                                                                                 |                                      |             |
| <b>10</b>                          | <b>Total Custodial Revenue</b>                            |           |                                                                                 |                                      |             |
| 10                                 | This line is calculated. Equals sum of lines 8 through 9. |           |                                                                                 |                                      |             |
|                                    |                                                           |           |                                                                                 |                                      |             |
|                                    |                                                           |           |                                                                                 |                                      |             |
| <b>Disposition of Collections:</b> |                                                           |           |                                                                                 |                                      |             |
|                                    |                                                           |           |                                                                                 |                                      |             |
| <b>11</b>                          | <b>Transferred to Others (by Recipient):</b>              |           |                                                                                 |                                      |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

| USSGL Account Attributes/1 |                                                             |              |                                                                                                                      | USSGL Account Attributes<br>for FACTS I |             |
|----------------------------|-------------------------------------------------------------|--------------|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-------------|
|                            |                                                             |              |                                                                                                                      |                                         |             |
| Line No.                   | Trial<br>Bal.                                               | Acct.<br>No. | USSGL Account Title                                                                                                  | Cust / Noncust                          | Addl. Info. |
| 11                         | E-B                                                         | 2110         | Accounts Payable                                                                                                     | S                                       | 6           |
| 11                         | E-B                                                         | 2980         | Custodial Liability                                                                                                  | S                                       | 7, 8, 9     |
| 11                         | E                                                           | 5990         | Collections for Others - Statement of Custodial Activity                                                             | S                                       | 7, 9        |
| 11                         | E                                                           | 5998         | Custodial Collections Transferred Out to a Treasury<br>Account Symbol Other Than the General Fund of the<br>Treasury | S                                       |             |
|                            |                                                             |              |                                                                                                                      |                                         |             |
| 12                         | (Increase)/Decrease in Amounts Yet to be Transferred (+/-)  |              |                                                                                                                      |                                         |             |
| 12                         | E                                                           | 5991         | Accrued Collections for Others - Statement of Custodial<br>Activity                                                  | S                                       | 9           |
| "Optional Method"          |                                                             |              |                                                                                                                      |                                         |             |
| 12                         | E-B                                                         | 2980         | Custodial Liability                                                                                                  | S                                       | 3, 9, 10    |
|                            |                                                             |              |                                                                                                                      |                                         |             |
| 13                         | Refunds and Other Payments                                  |              |                                                                                                                      |                                         |             |
| 13                         | E-B                                                         | 2110         | Accounts Payable                                                                                                     | S                                       | 5           |
| 13                         | E                                                           | 5890         | Tax Revenue Refunds - Not Otherwise Classified                                                                       | S                                       |             |
| 13                         | E                                                           | 5891         | Tax Revenue Refunds - Individual                                                                                     | S                                       |             |
| 13                         | E                                                           | 5892         | Tax Revenue Refunds - Corporate                                                                                      | S                                       |             |
| 13                         | E                                                           | 5893         | Tax Revenue Refunds - Unemployment                                                                                   | S                                       |             |
| 13                         | E                                                           | 5894         | Tax Revenue Refunds - Excise                                                                                         | S                                       |             |
| 13                         | E                                                           | 5895         | Tax Revenue Refunds - Estate and Gift                                                                                | S                                       |             |
| 13                         | E                                                           | 5896         | Tax Revenue Refunds - Customs                                                                                        | S                                       |             |
| 13                         | E                                                           | 6330         | Other Interest Expenses                                                                                              | S                                       |             |
| 13                         | E                                                           | 6790         | Other Expenses Not Requiring Budgetary Resources                                                                     | S                                       | 12          |
|                            |                                                             |              |                                                                                                                      |                                         |             |
| 14                         | Retained by the Reporting Entity                            |              |                                                                                                                      |                                         |             |
| 14                         | This line is calculated. Equals total of lines 10-11-12-13. |              |                                                                                                                      |                                         |             |
| "Optional Method"          |                                                             |              |                                                                                                                      |                                         |             |
| 14                         | This line is calculated. Equals total of lines 10-11+12-13. |              |                                                                                                                      |                                         |             |
|                            |                                                             |              |                                                                                                                      |                                         |             |
| 15                         | Total Disposition of Collections                            |              |                                                                                                                      |                                         |             |
| 15                         | This line is calculated. Equals total of lines 11+12+13+14. |              |                                                                                                                      |                                         |             |
| "Optional Method"          |                                                             |              |                                                                                                                      |                                         |             |
| 15                         | This line is calculated. Equals total of lines 11-12+13+14. |              |                                                                                                                      |                                         |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

|           |                                                           |              |                     | USSGL Account Attributes/1              |             |
|-----------|-----------------------------------------------------------|--------------|---------------------|-----------------------------------------|-------------|
|           |                                                           |              |                     | USSGL Account Attributes<br>for FACTS I |             |
| Line No.  | Trial<br>Bal.                                             | Acct.<br>No. | USSGL Account Title | Cust / Noncust                          | Addl. Info. |
|           |                                                           |              |                     |                                         |             |
| <b>16</b> | <b>Net Custodial Activity</b>                             |              |                     |                                         |             |
| 16        | This line is calculated. Equals sum of lines 10 minus 15. |              |                     |                                         | 11          |
|           |                                                           |              |                     |                                         |             |



## SUPPLEMENT

## SECTION V

**Footnotes and Additional Information:**

**Comment:** If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See amendments to OMB Circular No. A-136 "Financial Reporting Requirements," 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 account attribute domain.

10/ Amount yet to be collected.

11/ Must equal zero.

12/ This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement.

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**U.S. Government Standard General Ledger****SECTION VI. USSGL Crosswalks - Reclassified Statements**

This section includes crosswalks for use in fiscal 2012. These crosswalks map USSGL accounts to external reports in accordance with TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the *Financial Report of the United States Government*, Transmittal Letter 684, dated May 15, 2012.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by FMS:

| <b>Fiscal 2012 Reporting:</b>                                       | <b><u>Page Number</u></b> |
|---------------------------------------------------------------------|---------------------------|
| • USSGL Crosswalk Reclassified Balance Sheet.....                   | VI - 3                    |
| • USSGL Crosswalk Reclassified Statement of Net Cost.....           | VI - 29                   |
| • USSGL Crosswalk Reclassified Statement of Changes in Net Position | VI - 35                   |

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## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|            |                                       |                |                                                                         | USSGL<br>Account<br>Attribute/1 |             |
|------------|---------------------------------------|----------------|-------------------------------------------------------------------------|---------------------------------|-------------|
| Line No.   | Trial<br>Bal.                         | USSGL<br>Acct. | USSGL Account Title                                                     | Fed / NonFed                    | Addl. Info. |
| <b>1</b>   | <b>Assets:</b>                        |                |                                                                         |                                 |             |
| <b>2</b>   | <b>Non-Federal</b>                    |                |                                                                         |                                 |             |
| <b>2.1</b> | <b>Cash and Other Monetary Assets</b> |                |                                                                         |                                 |             |
| 2.1        | E                                     | 1110           | Undeposited Collections                                                 | N                               |             |
| 2.1        | E                                     | 1120           | Imprest Funds                                                           | N                               |             |
| 2.1        | E                                     | 1125           | U.S. Debit Card Funds                                                   | N                               |             |
| 2.1        | E                                     | 1130           | Funds Held by the Public                                                | N                               |             |
| 2.1        | E                                     | 1190           | Other Cash                                                              | N                               |             |
| 2.1        | E                                     | 1193           | International Monetary Fund Assets - Reserve Position                   | N                               |             |
| 2.1        | E                                     | 1194           | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | N                               |             |
| 2.1        | E                                     | 1195           | Other Monetary Assets                                                   | N                               |             |
| 2.1        | E                                     | 1200           | Foreign Currency                                                        | N                               |             |
| 2.1        | E                                     | 1205           | Foreign Currency Denominated Equivalent Assets                          | N                               |             |
| 2.1        | E                                     | 1209           | Uninvested Foreign Currency                                             | N                               |             |
| 2.1        | E                                     | 1344           | Interest Receivable on Special Drawing Rights                           | N                               |             |
| 2.1        | E                                     | 1384           | Interest Receivable - Foreign Currency Denominated Assets               | N                               |             |
| 2.1        | E                                     | 1531           | Seized Monetary Instruments                                             | N                               |             |
| 2.1        | E                                     | 1532           | Seized Cash Deposited                                                   | N                               |             |
| <b>2.2</b> | <b>Accounts and Taxes Receivable</b>  |                |                                                                         |                                 |             |
| 2.2        | E                                     | 1310           | Accounts Receivable                                                     | N                               |             |
| 2.2        | E                                     | 1319           | Allowance for Loss on Accounts Receivable                               | N                               |             |
| 2.2        | E                                     | 1320           | Funded Employment Benefit Contributions Receivable                      | N                               |             |
| 2.2        | E                                     | 1325           | Taxes Receivable                                                        | N                               |             |
| 2.2        | E                                     | 1329           | Allowance for Loss on Taxes Receivable                                  | N                               |             |
| 2.2        | E                                     | 1340           | Interest Receivable - Not Otherwise Classified                          | N                               |             |
| 2.2        | E                                     | 1343           | Interest Receivable - Taxes                                             | N                               |             |
| 2.2        | E                                     | 1347           | Allowance for Loss on Interest Receivable - Not Otherwise Classified    | N                               |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|            |               |                |                                                                                     | USSGL<br>Account<br>Attribute/1 |             |
|------------|---------------|----------------|-------------------------------------------------------------------------------------|---------------------------------|-------------|
| Line No.   | Trial<br>Bal. | USSGL<br>Acct. | USSGL Account Title                                                                 | Fed / NonFed                    | Addl. Info. |
| 2.2        | E             | 1348           | Allowance for Loss on Interest Receivable - Taxes                                   | N                               |             |
| 2.2        | E             | 1360           | Penalties and Fines Receivable - Not Otherwise Classified                           | N                               |             |
| 2.2        | E             | 1363           | Penalties and Fines Receivable - Taxes                                              | N                               |             |
| 2.2        | E             | 1367           | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified     | N                               |             |
| 2.2        | E             | 1368           | Allowance for Loss on Penalties and Fines Receivable - Taxes                        | N                               |             |
| 2.2        | E             | 1370           | Administrative Fees Receivable - Not Otherwise Classified                           | N                               |             |
| 2.2        | E             | 1373           | Administrative Fees Receivable - Taxes                                              | N                               |             |
| 2.2        | E             | 1377           | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified     | N                               |             |
| 2.2        | E             | 1378           | Allowance for Loss on Administrative Fees Receivable - Taxes                        | N                               |             |
| <b>2.3</b> |               |                | <b>Loans Receivable and Mortgage Backed Securities</b>                              |                                 |             |
| 2.3        | E             | 1341           | Interest Receivable - Loans                                                         | N                               |             |
| 2.3        | E             | 1345           | Allowance for Loss on Interest Receivable - Loans                                   | N                               |             |
| 2.3        | E             | 1350           | Loans Receivable                                                                    | N                               |             |
| 2.3        | E             | 1359           | Allowance for Loss on Loans Receivable                                              | N                               |             |
| 2.3        | E             | 1361           | Penalties and Fines Receivable - Loans                                              | N                               |             |
| 2.3        | E             | 1365           | Allowance for Loss on Penalties and Fines Receivable - Loans                        | N                               |             |
| 2.3        | E             | 1371           | Administrative Fees Receivable - Loans                                              | N                               |             |
| 2.3        | E             | 1375           | Allowance for Loss on Administrative Fees Receivable - Loans                        | N                               |             |
| 2.3        | E             | 1399           | Allowance for Subsidy                                                               | N                               |             |
| 2.3        | E             | 1551           | Foreclosed Property                                                                 | N                               |             |
| 2.3        | E             | 1559           | Foreclosed Property - Allowance                                                     | N                               |             |
| <b>2.4</b> |               |                | <b>TARP Direct Loans and Equity Investments (for use by Treasury only)</b>          |                                 |             |
| 2.4        | E             | 1380           | Loans Receivable - Troubled Assets Relief Program                                   | N                               |             |
| 2.4        | E             | 1381           | Interest Receivable - Loans - Troubled Assets Relief Program                        | N                               |             |
| 2.4        | E             | 1385           | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program  | N                               |             |
| 2.4        | E             | 1389           | Allowance for Subsidy - Loans - Troubled Assets Relief Program                      | N                               |             |
| 2.4        | E             | 1642           | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N                               |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|            |                                       |                |                                                                                                             | USSGL<br>Account<br>Attribute/1 |             |
|------------|---------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------|---------------------------------|-------------|
| Line No.   | Trial<br>Bal.                         | USSGL<br>Acct. | USSGL Account Title                                                                                         | Fed / NonFed                    | Addl. Info. |
| 2.4        | E                                     | 1643           | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N                               |             |
| 2.4        | E                                     | 1644           | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act                            | N                               |             |
| 2.4        | E                                     | 1645           | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act    | N                               |             |
| 2.4        | E                                     | 1646           | Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act                  | N                               |             |
| 2.4        | E                                     | 1647           | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act                   | N                               |             |
|            |                                       |                |                                                                                                             |                                 |             |
| <b>2.5</b> | <b>Inventory and Related Property</b> |                |                                                                                                             |                                 |             |
| 2.5        | E                                     | 1511           | Operating Materials and Supplies Held for Use                                                               | N                               |             |
| 2.5        | E                                     | 1512           | Operating Materials and Supplies Held in Reserve for Future Use                                             | N                               |             |
| 2.5        | E                                     | 1513           | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable                                      | N                               |             |
| 2.5        | E                                     | 1514           | Operating Materials and Supplies Held for Repair                                                            | N                               |             |
| 2.5        | E                                     | 1519           | Operating Materials and Supplies - Allowance                                                                | N                               |             |
| 2.5        | E                                     | 1521           | Inventory Purchased for Resale                                                                              | N                               |             |
| 2.5        | E                                     | 1522           | Inventory Held in Reserve for Future Sale                                                                   | N                               |             |
| 2.5        | E                                     | 1523           | Inventory Held for Repair                                                                                   | N                               |             |
| 2.5        | E                                     | 1524           | Inventory - Excess, Obsolete, and Unserviceable                                                             | N                               |             |
| 2.5        | E                                     | 1525           | Inventory - Raw Materials                                                                                   | N                               |             |
| 2.5        | E                                     | 1526           | Inventory - Work-in-Process                                                                                 | N                               |             |
| 2.5        | E                                     | 1527           | Inventory - Finished Goods                                                                                  | N                               |             |
| 2.5        | E                                     | 1529           | Inventory - Allowance                                                                                       | N                               |             |
| 2.5        | E                                     | 1541           | Forfeited Property Held for Sale                                                                            | N                               |             |
| 2.5        | E                                     | 1542           | Forfeited Property Held for Donation or Use                                                                 | N                               |             |
| 2.5        | E                                     | 1549           | Forfeited Property - Allowance                                                                              | N                               |             |
| 2.5        | E                                     | 1561           | Commodities Held Under Price Support and Stabilization Support Programs                                     | N                               |             |
| 2.5        | E                                     | 1569           | Commodities - Allowance                                                                                     | N                               |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|            |                                       |                |                                                                          | USSGL<br>Account<br>Attribute/1 |             |
|------------|---------------------------------------|----------------|--------------------------------------------------------------------------|---------------------------------|-------------|
| Line No.   | Trial<br>Bal.                         | USSGL<br>Acct. | USSGL Account Title                                                      | Fed / NonFed                    | Addl. Info. |
| 2.5        | E                                     | 1571           | Stockpile Materials Held in Reserve                                      | N                               |             |
| 2.5        | E                                     | 1572           | Stockpile Materials Held for Sale                                        | N                               |             |
| 2.5        | E                                     | 1591           | Other Related Property                                                   | N                               |             |
| 2.5        | E                                     | 1599           | Other Related Property - Allowance                                       | N                               |             |
|            |                                       |                |                                                                          |                                 |             |
| <b>2.6</b> | <b>Property, Plant, and Equipment</b> |                |                                                                          |                                 |             |
| 2.6        | E                                     | 1711           | Land and Land Rights                                                     | N                               |             |
| 2.6        | E                                     | 1712           | Improvements to Land                                                     | N                               |             |
| 2.6        | E                                     | 1719           | Accumulated Depreciation on Improvements to Land                         | N                               |             |
| 2.6        | E                                     | 1720           | Construction-in-Progress                                                 | N                               |             |
| 2.6        | E                                     | 1730           | Buildings, Improvements, and Renovations                                 | N                               |             |
| 2.6        | E                                     | 1739           | Accumulated Depreciation on Buildings, Improvements, and Renovations     | N                               |             |
| 2.6        | E                                     | 1740           | Other Structures and Facilities                                          | N                               |             |
| 2.6        | E                                     | 1749           | Accumulated Depreciation on Other Structures and Facilities              | N                               |             |
| 2.6        | E                                     | 1750           | Equipment                                                                | N                               |             |
| 2.6        | E                                     | 1759           | Accumulated Depreciation on Equipment                                    | N                               |             |
| 2.6        | E                                     | 1810           | Assets Under Capital Lease                                               | N                               |             |
| 2.6        | E                                     | 1819           | Accumulated Depreciation on Assets Under Capital Lease                   | N                               |             |
| 2.6        | E                                     | 1820           | Leasehold Improvements                                                   | N                               |             |
| 2.6        | E                                     | 1829           | Accumulated Amortization on Leasehold Improvements                       | N                               |             |
| 2.6        | E                                     | 1830           | Internal-Use Software                                                    | N                               |             |
| 2.6        | E                                     | 1832           | Internal-Use Software in Development                                     | N                               |             |
| 2.6        | E                                     | 1839           | Accumulated Amortization on Internal-Use Software                        | N                               |             |
| 2.6        | E                                     | 1840           | Other Natural Resources                                                  | N                               |             |
| 2.6        | E                                     | 1849           | Allowance for Depletion                                                  | N                               |             |
| 2.6        | E                                     | 1890           | Other General Property, Plant, and Equipment                             | N                               |             |
| 2.6        | E                                     | 1899           | Accumulated Depreciation on Other General Property, Plant, and Equipment | N                               |             |
|            |                                       |                |                                                                          |                                 |             |
| <b>2.7</b> | <b>Debt and Equity Securities</b>     |                |                                                                          |                                 |             |
| 2.7        | E                                     | 1342           | Interest Receivable - Investments                                        | N                               |             |



## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|            |               |                |                                                                                                          | USSGL<br>Account<br>Attribute/1 |             |
|------------|---------------|----------------|----------------------------------------------------------------------------------------------------------|---------------------------------|-------------|
| Line No.   | Trial<br>Bal. | USSGL<br>Acct. | USSGL Account Title                                                                                      | Fed / NonFed                    | Addl. Info. |
| 2.7        | E             | 1346           | Allowance for Loss on Interest Receivable - Investments                                                  | N                               |             |
| 2.7        | E             | 1610           | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt                          | N                               | 4           |
| 2.7        | E             | 1611           | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt                             | N                               | 4           |
| 2.7        | E             | 1612           | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt                              | N                               | 4           |
| 2.7        | E             | 1613           | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N                               | 4           |
| 2.7        | E             | 1618           | Market Adjustment - Investments                                                                          | N                               |             |
| 2.7        | E             | 1620           | Investments in Securities Other Than the Bureau of the Public Debt Securities                            | N                               | 6           |
| 2.7        | E             | 1621           | Discount on Securities Other Than the Bureau of the Public Debt Securities                               | N                               | 6           |
| 2.7        | E             | 1622           | Premium on Securities Other Than the Bureau of the Public Debt Securities                                | N                               | 6           |
| 2.7        | E             | 1623           | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities   | N                               | 6           |
| 2.7        | E             | 1670           | Foreign Investments                                                                                      | N                               |             |
| 2.7        | E             | 1671           | Discount on Foreign Investments                                                                          | N                               |             |
| 2.7        | E             | 1672           | Premium on Foreign Investments                                                                           | N                               |             |
| 2.7        | E             | 1679           | Foreign Exchange Rate Revalue Adjustments - Investments                                                  | N                               |             |
| 2.7        | E             | 1690           | Other Investments                                                                                        | N                               | 6           |
|            |               |                |                                                                                                          |                                 |             |
| <b>2.8</b> |               |                | <b>Investments in Government Sponsored Enterprises</b>                                                   |                                 |             |
| 2.8        | E             | 1650           | Preferred Stock in Federal Government Sponsored Enterprise                                               | N                               |             |
| 2.8        | E             | 1651           | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise                    | N                               |             |
| 2.8        | E             | 1652           | Common Stock Warrants in Federal Government Sponsored Enterprise                                         | N                               |             |
| 2.8        | E             | 1653           | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise                     | N                               |             |
|            |               |                |                                                                                                          |                                 |             |
| <b>2.9</b> |               |                | <b>Derivative Assets</b>                                                                                 |                                 |             |
| 2.9        | E             | 1620           | Investments in Securities Other Than the Bureau of the Public Debt Securities                            | N                               | 7           |
| 2.9        | E             | 1621           | Discount on Securities Other Than the Bureau of the Public Debt Securities                               | N                               | 7           |
| 2.9        | E             | 1622           | Premium on Securities Other Than the Bureau of the Public Debt Securities                                | N                               | 7           |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|             |                                                               |                |                                                                                                          | USSGL<br>Account<br>Attribute/1 |             |
|-------------|---------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|---------------------------------|-------------|
| Line No.    | Trial<br>Bal.                                                 | USSGL<br>Acct. | USSGL Account Title                                                                                      | Fed / NonFed                    | Addl. Info. |
| 2.9         | E                                                             | 1623           | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities   | N                               | 7           |
| 2.9         | E                                                             | 1690           | Other Investments                                                                                        | N                               | 7           |
|             |                                                               |                |                                                                                                          |                                 |             |
| <b>2.10</b> | <b>Other Assets</b>                                           |                |                                                                                                          |                                 |             |
| 2.10        | E                                                             | 1410           | Advances and Prepayments                                                                                 | N                               |             |
| 2.10        | E                                                             | 1990           | Other Assets                                                                                             | N                               |             |
| 2.10        | E                                                             | 1995           | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed                          | N                               |             |
|             |                                                               |                |                                                                                                          |                                 |             |
| <b>2.11</b> | <b>Total Non-Federal Assets</b>                               |                |                                                                                                          |                                 |             |
| 2.11        | This line is calculated. Equals sum of lines 2.1 through 2.10 |                |                                                                                                          |                                 |             |
|             |                                                               |                |                                                                                                          |                                 |             |
| <b>3</b>    | <b>Federal</b>                                                |                |                                                                                                          |                                 |             |
| <b>3.1</b>  | <b>Fund Balance With Treasury (RC 29)</b>                     |                |                                                                                                          |                                 | 2           |
| 3.1         | E                                                             | 1010           | Fund Balance With Treasury                                                                               |                                 |             |
|             |                                                               |                |                                                                                                          |                                 |             |
| <b>3.2</b>  | <b>Federal Investments (RC 01)</b>                            |                |                                                                                                          |                                 | 2           |
| 3.2         | E                                                             | 1610           | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt                          | F                               |             |
| 3.2         | E                                                             | 1611           | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt                             | F                               |             |
| 3.2         | E                                                             | 1612           | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt                              | F                               |             |
| 3.2         | E                                                             | 1613           | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F                               |             |
| 3.2         | E                                                             | 1618           | Market Adjustment - Investments                                                                          | F                               |             |
| 3.2         | E                                                             | 1620           | Investments in Securities Other Than the Bureau of the Public Debt Securities                            | F                               |             |
| 3.2         | E                                                             | 1621           | Discount on Securities Other Than the Bureau of the Public Debt Securities                               | F                               |             |
| 3.2         | E                                                             | 1622           | Premium on Securities Other Than the Bureau of the Public Debt Securities                                | F                               |             |
| 3.2         | E                                                             | 1623           | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities   | F                               |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|            |               |                |                                                                                                             | USSGL<br>Account<br>Attribute/1 |             |
|------------|---------------|----------------|-------------------------------------------------------------------------------------------------------------|---------------------------------|-------------|
| Line No.   | Trial<br>Bal. | USSGL<br>Acct. | USSGL Account Title                                                                                         | Fed / NonFed                    | Addl. Info. |
| 3.2        | E             | 1630           | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                      | F                               |             |
| 3.2        | E             | 1631           | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                         | F                               |             |
| 3.2        | E             | 1633           | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt         | F                               |             |
| 3.2        | E             | 1643           | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | F                               |             |
| 3.2        | E             | 1690           | Other Investments                                                                                           | F                               |             |
| <b>3.3</b> |               |                | <b>Accounts Receivable (RC 22)</b>                                                                          |                                 | 2           |
| 3.3        | E             | 1310           | Accounts Receivable                                                                                         | F                               | 10          |
| 3.3        | E             | 1319           | Allowance for Loss on Accounts Receivable                                                                   | F                               | 10          |
| 3.3        | E             | 1360           | Penalties and Fines Receivable - Not Otherwise Classified                                                   | F                               | 10          |
| 3.3        | E             | 1370           | Administrative Fees Receivable - Not Otherwise Classified                                                   | F                               | 10          |
| 3.3        | E             | 1990           | Other Assets                                                                                                | F                               | 10          |
| <b>3.4</b> |               |                | <b>Accounts Receivable - Capital Transfers (RC 12)</b>                                                      |                                 | 2           |
| 3.4        | E             | 1923           | Contingent Receivable for Capital Transfers                                                                 | F                               |             |
| 3.4        | E             | 1925           | Capital Transfers Receivable                                                                                | F                               |             |
| <b>3.5</b> |               |                | <b>Interest Receivable (RC 02)</b>                                                                          |                                 | 2           |
| 3.5        | E             | 1340           | Interest Receivable - Not Otherwise Classified                                                              | F                               | 10          |
| 3.5        | E             | 1341           | Interest Receivable - Loans                                                                                 | F                               | 10          |
| 3.5        | E             | 1342           | Interest Receivable - Investments                                                                           | F                               | 10          |
| <b>3.6</b> |               |                | <b>Loans Receivable (RC 17)</b>                                                                             |                                 | 2           |
| 3.6        | E             | 1350           | Loans Receivable                                                                                            | F                               | 10          |
| 3.6        | E             | 1351           | Capitalized Loan Interest Receivable - Non-Credit Reform                                                    | F                               | 10          |
| 3.6        | E             | 1361           | Penalties and Fines Receivable - Loans                                                                      | F                               | 10          |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|             |               |                |                                                                | USSGL<br>Account<br>Attribute/1 |             |
|-------------|---------------|----------------|----------------------------------------------------------------|---------------------------------|-------------|
| Line No.    | Trial<br>Bal. | USSGL<br>Acct. | USSGL Account Title                                            | Fed / NonFed                    | Addl. Info. |
| 3.6         | E             | 1371           | Administrative Fees Receivable - Loans                         | F                               | 10          |
|             |               |                |                                                                |                                 |             |
| <b>3.7</b>  |               |                | <b>Transfers Receivable (RC 27)</b>                            |                                 | 2           |
| 3.7         | E             | 1330           | Receivable for Transfers of Currently Invested Balances        | F                               | 10          |
| 3.7         | E             | 1335           | Expenditure Transfers Receivable                               | F                               | 10          |
|             |               |                |                                                                |                                 |             |
| <b>3.8</b>  |               |                | <b>Benefit Program Contributions Receivable (RC 21)</b>        |                                 | 2           |
| 3.8         | E             | 1320           | Funded Employment Benefit Contributions Receivable             | F                               | 10          |
| 3.8         | E             | 1321           | Unfunded FECA Benefit Contributions Receivable                 | F                               | 10          |
|             |               |                |                                                                |                                 |             |
| <b>3.9</b>  |               |                | <b>Advances to Others and Prepayments (RC 23)</b>              |                                 | 2           |
| 3.9         | E             | 1410           | Advances and Prepayments                                       | F                               | 10          |
|             |               |                |                                                                |                                 |             |
| <b>3.10</b> |               |                | <b>Other Assets (Without Reciprocals) (RC 29)</b>              |                                 | 2           |
| 3.10        | E             | 1325           | Taxes Receivable                                               | F                               |             |
| 3.10        | E             | 1373           | Administrative Fees Receivable - Taxes                         | F                               |             |
| 3.10        | E             | 1921           | Receivable From Appropriations                                 | F                               |             |
|             |               |                |                                                                |                                 |             |
| <b>3.11</b> |               |                | <b>Total Federal Assets</b>                                    |                                 |             |
| 3.11        |               |                | This line is calculated. Equals sum of lines 3.1 through 3.10. |                                 |             |
|             |               |                |                                                                |                                 |             |
| <b>4</b>    |               |                | <b>Total Assets</b>                                            |                                 |             |
| 4           |               |                | This line is calculated. Equals sum of lines 2.12 and 3.11.    |                                 |             |
|             |               |                |                                                                |                                 |             |
| <b>5</b>    |               |                | <b>Liabilities:</b>                                            |                                 |             |
|             |               |                |                                                                |                                 |             |
| <b>6</b>    |               |                | <b>Non-Federal</b>                                             |                                 |             |
| <b>6.1</b>  |               |                | <b>Accounts Payable</b>                                        |                                 |             |
| 6.1         | E             | 2110           | Accounts Payable                                               | N                               |             |
| 6.1         | E             | 2120           | Disbursements in Transit                                       | N                               |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|            |                                                      |                |                                                                                                                 | USSGL<br>Account<br>Attribute/1 |             |
|------------|------------------------------------------------------|----------------|-----------------------------------------------------------------------------------------------------------------|---------------------------------|-------------|
| Line No.   | Trial<br>Bal.                                        | USSGL<br>Acct. | USSGL Account Title                                                                                             | Fed / NonFed                    | Addl. Info. |
| 6.1        | E                                                    | 2140           | Accrued Interest Payable - Not Otherwise Classified                                                             | N                               |             |
| 6.1        | E                                                    | 2960           | Accounts Payable From Canceled Appropriations                                                                   | N                               |             |
|            |                                                      |                |                                                                                                                 |                                 |             |
| <b>6.2</b> | <b>Federal Debt Securities Held by the Public</b>    |                |                                                                                                                 |                                 |             |
| 6.2        | E                                                    | 2141           | Accrued Interest Payable - Debt                                                                                 | N                               | 4           |
| 6.2        | E                                                    | 2530           | Securities Issued by Federal Agencies Under General and Special Financing Authority                             | N                               |             |
| 6.2        | E                                                    | 2531           | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority                 | N                               |             |
| 6.2        | E                                                    | 2532           | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority                  | N                               |             |
| 6.2        | E                                                    | 2533           | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | N                               |             |
| 6.2        | E                                                    | 2534           | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  | N                               |             |
| 6.2        | E                                                    | 2540           | Participation Certificates                                                                                      | N                               |             |
|            |                                                      |                |                                                                                                                 |                                 |             |
| <b>6.3</b> | <b>Federal Employee and Veteran Benefits Payable</b> |                |                                                                                                                 |                                 |             |
| 6.3        | E                                                    | 2191           | Employee Health Care Liability Incurred but Not Reported                                                        | N                               |             |
| 6.3        | E                                                    | 2213           | Employer Contributions and Payroll Taxes Payable                                                                | N                               |             |
| 6.3        | E                                                    | 2215           | Other Post Employment Benefits Due and Payable                                                                  | N                               |             |
| 6.3        | E                                                    | 2216           | Pension Benefits Due and Payable to Beneficiaries                                                               | N                               |             |
| 6.3        | E                                                    | 2217           | Benefit Premiums Payable to Carriers                                                                            | N                               |             |
| 6.3        | E                                                    | 2218           | Life Insurance Benefits Due and Payable to Beneficiaries                                                        | N                               |             |
| 6.3        | E                                                    | 2290           | Other Unfunded Employment Related Liability                                                                     | N                               |             |
| 6.3        | E                                                    | 2610           | Actuarial Pension Liability                                                                                     | N                               |             |
| 6.3        | E                                                    | 2620           | Actuarial Health Insurance Liability                                                                            | N                               |             |
| 6.3        | E                                                    | 2630           | Actuarial Life Insurance Liability                                                                              | N                               |             |
| 6.3        | E                                                    | 2650           | Actuarial FECA Liability                                                                                        | N                               |             |
| 6.3        | E                                                    | 2690           | Other Actuarial Liabilities                                                                                     | N                               |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|             |               |                |                                                                                  | USSGL<br>Account<br>Attribute/1 |             |
|-------------|---------------|----------------|----------------------------------------------------------------------------------|---------------------------------|-------------|
| Line No.    | Trial<br>Bal. | USSGL<br>Acct. | USSGL Account Title                                                              | Fed / NonFed                    | Addl. Info. |
| <b>6.4</b>  |               |                | <b>Environmental and Disposal Liabilities</b>                                    |                                 |             |
| 6.4         | E             | 2995           | Estimated Cleanup Cost Liability                                                 | N                               |             |
|             |               |                |                                                                                  |                                 |             |
| <b>6.5</b>  |               |                | <b>Benefits Due and Payable</b>                                                  |                                 |             |
| 6.5         | E             | 2160           | Entitlement Benefits Due and Payable                                             | N                               |             |
|             |               |                |                                                                                  |                                 |             |
| <b>6.6</b>  |               |                | <b>Loan Guarantee Liabilities</b>                                                |                                 |             |
| 6.6         | E             | 2180           | Loan Guarantee Liability                                                         | N                               |             |
|             |               |                |                                                                                  |                                 |             |
| <b>6.7</b>  |               |                | <b>Liabilities to Government Sponsored Enterprise (for use by Treasury only)</b> |                                 |             |
| 6.7         | E             | 2112           | Accounts Payable for Federal Government Sponsored Enterprise                     | N                               |             |
| 6.7         | E             | 2922           | Contingent Liabilities - Federal Government Sponsored Enterprise                 | N                               |             |
|             |               |                |                                                                                  |                                 |             |
| <b>6.8</b>  |               |                | <b>Insurance and Guarantee Program Liabilities</b>                               |                                 |             |
| 6.8         | E             | 2660           | Actuarial Liabilities for Federal Insurance and Guarantee Programs               | N                               |             |
|             |               |                |                                                                                  |                                 |             |
| <b>6.9</b>  |               |                | <b>Derivative Liabilities</b>                                                    |                                 |             |
| 6.9         | E             | 2590           | Other Debt                                                                       | N                               | 9           |
|             |               |                |                                                                                  |                                 |             |
| <b>6.10</b> |               |                | <b>Other Liabilities</b>                                                         |                                 |             |
| 6.10        | E             | 2130           | Contract Holdbacks                                                               | N                               |             |
| 6.10        | E             | 2190           | Other Liabilities With Related Budgetary Obligations                             | N                               |             |
| 6.10        | E             | 2192           | Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks         | N                               |             |
| 6.10        | E             | 2193           | Allocation of Special Drawing Rights (SDRs)                                      | N                               |             |
| 6.10        | E             | 2210           | Accrued Funded Payroll and Leave                                                 | N                               |             |
| 6.10        | E             | 2211           | Withholdings Payable                                                             | N                               |             |
| 6.10        | E             | 2220           | Unfunded Leave                                                                   | N                               |             |
| 6.10        | E             | 2310           | Liability for Advances and Prepayments                                           | N                               |             |
| 6.10        | E             | 2320           | Other Deferred Revenue                                                           | N                               |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|             |                                                                |                |                                                                      | USSGL<br>Account<br>Attribute/1 |             |
|-------------|----------------------------------------------------------------|----------------|----------------------------------------------------------------------|---------------------------------|-------------|
| Line No.    | Trial<br>Bal.                                                  | USSGL<br>Acct. | USSGL Account Title                                                  | Fed / NonFed                    | Addl. Info. |
| 6.10        | E                                                              | 2400           | Liability for Nonfiduciary Deposit Funds and Undeposited Collections | N                               |             |
| 6.10        | E                                                              | 2410           | Liability for Clearing Accounts                                      | N                               |             |
| 6.10        | E                                                              | 2590           | Other Debt                                                           | N                               | 8           |
| 6.10        | E                                                              | 2670           | Actuarial Liabilities for Treasury-Managed Benefit Programs          | N                               |             |
| 6.10        | E                                                              | 2910           | Prior Liens Outstanding on Acquired Collateral                       | N                               |             |
| 6.10        | E                                                              | 2920           | Contingent Liabilities                                               | N                               |             |
| 6.10        | E                                                              | 2940           | Capital Lease Liability                                              | N                               |             |
| 6.10        | E                                                              | 2980           | Custodial Liability                                                  | N                               | 5           |
| 6.10        | E                                                              | 2990           | Other Liabilities Without Related Budgetary Obligations              | N                               |             |
| <b>6.11</b> | <b>Total Non-Federal Liabilities</b>                           |                |                                                                      |                                 |             |
| 6.11        | This line is calculated. Equals sum of lines 6.1 through 6.10. |                |                                                                      |                                 |             |
| <b>7</b>    | <b>Federal</b>                                                 |                |                                                                      |                                 |             |
| <b>7.1</b>  | <b>Accounts Payable (RC 22)</b>                                |                |                                                                      |                                 | 2           |
| 7.1         | E                                                              | 2110           | Accounts Payable                                                     | F                               |             |
| 7.1         | E                                                              | 2120           | Disbursements in Transit                                             | F                               |             |
| 7.1         | E                                                              | 2130           | Contract Holdbacks                                                   | F                               |             |
| 7.1         | E                                                              | 2170           | Subsidy Payable to the Financing Account                             | F                               |             |
| 7.1         | E                                                              | 2190           | Other Liabilities With Related Budgetary Obligations                 | F                               |             |
| 7.1         | E                                                              | 2940           | Capital Lease Liability                                              | F                               |             |
| 7.1         | E                                                              | 2960           | Accounts Payable From Canceled Appropriations                        | F                               |             |
| 7.1         | E                                                              | 2990           | Other Liabilities Without Related Budgetary Obligations              | F                               |             |
| <b>7.2</b>  | <b>Accounts Payable - Capital Transfers (RC 12)</b>            |                |                                                                      |                                 | 2           |
| 7.2         | E                                                              | 2923           | Contingent Liability for Capital Transfers                           | F                               |             |
| 7.2         | E                                                              | 2970           | Liability for Capital Transfers                                      | F                               |             |
| <b>7.3</b>  | <b>Federal Debt (RC 01)</b>                                    |                |                                                                      |                                 | 2           |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|            |               |                |                                                                                                                 | USSGL<br>Account<br>Attribute/1 |             |
|------------|---------------|----------------|-----------------------------------------------------------------------------------------------------------------|---------------------------------|-------------|
| Line No.   | Trial<br>Bal. | USSGL<br>Acct. | USSGL Account Title                                                                                             | Fed / NonFed                    | Addl. Info. |
| 7.3        | E             | 2530           | Securities Issued by Federal Agencies Under General and Special Financing Authority                             | F                               | 10          |
| 7.3        | E             | 2531           | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority                 | F                               | 10          |
| 7.3        | E             | 2532           | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority                  | F                               | 10          |
| 7.3        | E             | 2533           | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | F                               | 10          |
| 7.3        | E             | 2534           | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  | F                               | 10          |
| 7.3        | E             | 2540           | Participation Certificates                                                                                      | F                               | 10          |
| <b>7.4</b> |               |                | <b>Interest Payable (RC 02)</b>                                                                                 |                                 | 2           |
| 7.4        | E             | 2140           | Accrued Interest Payable - Not Otherwise Classified                                                             | F                               | 10          |
| 7.4        | E             | 2141           | Accrued Interest Payable - Debt                                                                                 | F                               | 10          |
| <b>7.5</b> |               |                | <b>Loans Payable (RC 17)</b>                                                                                    |                                 | 2           |
| 7.5        | E             | 2510           | Principal Payable to the Bureau of the Public Debt                                                              | F                               |             |
| 7.5        | E             | 2511           | Capitalized Loan Interest Payable - Non-Credit Reform                                                           | F                               |             |
| 7.5        | E             | 2520           | Principal Payable to the Federal Financing Bank                                                                 | F                               |             |
| 7.5        | E             | 2590           | Other Debt                                                                                                      | F                               |             |
| <b>7.6</b> |               |                | <b>Transfers Payable (RC 27)</b>                                                                                |                                 | 2           |
| 7.6        | E             | 2150           | Payable for Transfers of Currently Invested Balances                                                            | F                               | 10          |
| 7.6        | E             | 2155           | Expenditure Transfers Payable                                                                                   | F                               | 10          |
| <b>7.7</b> |               |                | <b>Benefit Program Contributions Payable (RC 21)</b>                                                            |                                 | 2           |
| 7.7        | E             | 2213           | Employer Contributions and Payroll Taxes Payable                                                                | F                               |             |
| 7.7        | E             | 2215           | Other Post Employment Benefits Due and Payable                                                                  | F                               |             |
| 7.7        | E             | 2225           | Unfunded FECA Liability                                                                                         | F                               |             |



## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|             |                                                                                       |                |                                                                                                                       | USSGL<br>Account<br>Attribute/1 |             |
|-------------|---------------------------------------------------------------------------------------|----------------|-----------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------|
| Line No.    | Trial<br>Bal.                                                                         | USSGL<br>Acct. | USSGL Account Title                                                                                                   | Fed / NonFed                    | Addl. Info. |
| 7.7         | E                                                                                     | 2290           | Other Unfunded Employment Related Liability                                                                           | F                               |             |
|             |                                                                                       |                |                                                                                                                       |                                 |             |
| <b>7.8</b>  | <b>Advances From Others and Deferred Credits (RC 23)</b>                              |                |                                                                                                                       |                                 | 2           |
| 7.8         | E                                                                                     | 2310           | Liability for Advances and Prepayments                                                                                | F                               | 10          |
|             |                                                                                       |                |                                                                                                                       |                                 |             |
| <b>7.9</b>  | <b>Liability to the General Fund for Custodial and Other NonEntity Assets (RC 29)</b> |                |                                                                                                                       |                                 | 2           |
| 7.9         | E                                                                                     | 2980           | Custodial Liability                                                                                                   | F                               | 11          |
| 7.9         | E                                                                                     | 2985           | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity                                   | F                               | 11          |
|             |                                                                                       |                |                                                                                                                       |                                 |             |
| <b>7.10</b> | <b>Other Liabilities (Without Reciprocals) (RC 29)</b>                                |                |                                                                                                                       |                                 | 2           |
| 7.10        | E                                                                                     | 2400           | Liability for Nonfiduciary Deposit Funds and Undeposited Collections                                                  | F                               |             |
| 7.10        | E                                                                                     | 2410           | Liability for Clearing Accounts                                                                                       | F                               |             |
| 7.10        | E                                                                                     | 2980           | Custodial Liability                                                                                                   | F                               | 10          |
| 7.10        | E                                                                                     | 2985           | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity                                   | F                               | 10          |
|             |                                                                                       |                |                                                                                                                       |                                 |             |
| <b>7.11</b> | <b>Total Federal Liabilities</b>                                                      |                |                                                                                                                       |                                 |             |
| 7.11        | This line is calculated. Equals sum of lines 7.1 through 7.10.                        |                |                                                                                                                       |                                 |             |
|             |                                                                                       |                |                                                                                                                       |                                 |             |
| <b>8</b>    | <b>Total Liabilities</b>                                                              |                |                                                                                                                       |                                 |             |
| 8           | This line is calculated. Equals sum of lines 6.11 and 7.11.                           |                |                                                                                                                       |                                 |             |
|             |                                                                                       |                |                                                                                                                       |                                 |             |
| <b>9</b>    | <b>Net Position:</b>                                                                  |                |                                                                                                                       |                                 |             |
| <b>9.1</b>  | <b>Net Position - All Other Funds</b>                                                 |                |                                                                                                                       |                                 |             |
| 9.1         | B                                                                                     | 3100           | Unexpended Appropriations - Cumulative                                                                                |                                 |             |
| 9.1         | E                                                                                     | 3101           | Unexpended Appropriations - Appropriations Received                                                                   |                                 |             |
| 9.1         | E                                                                                     | 3102           | Unexpended Appropriations - Transfers-In                                                                              | F                               |             |
| 9.1         | E                                                                                     | 3103           | Unexpended Appropriations - Transfers-Out                                                                             | F                               |             |
| 9.1         | E                                                                                     | 3105           | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors -<br>Years Preceding the Prior Year |                                 |             |
| 9.1         | E                                                                                     | 3106           | Unexpended Appropriations - Adjustments                                                                               |                                 |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|          |               |                |                                                                                                        | USSGL<br>Account<br>Attribute/1 |             |
|----------|---------------|----------------|--------------------------------------------------------------------------------------------------------|---------------------------------|-------------|
| Line No. | Trial<br>Bal. | USSGL<br>Acct. | USSGL Account Title                                                                                    | Fed / NonFed                    | Addl. Info. |
| 9.1      | E             | 3107           | Unexpended Appropriations - Used                                                                       |                                 |             |
| 9.1      | E             | 3108           | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                      |                                 |             |
| 9.1      | E             | 3109           | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles           |                                 |             |
| 9.1      | B             | 3310           | Cumulative Results of Operations                                                                       |                                 |             |
| 9.1      | E             | 5100           | Revenue From Goods Sold                                                                                | F/N                             |             |
| 9.1      | E             | 5109           | Contra Revenue for Goods Sold                                                                          | F/N                             |             |
| 9.1      | E             | 5200           | Revenue From Services Provided                                                                         | F/N                             |             |
| 9.1      | E             | 5209           | Contra Revenue for Services Provided                                                                   | F/N                             |             |
| 9.1      | E             | 5310           | Interest Revenue - Other                                                                               | F/N                             |             |
| 9.1      | E             | 5311           | Interest Revenue - Investments                                                                         | F/N                             |             |
| 9.1      | E             | 5312           | Interest Revenue - Loans Receivable/Uninvested Funds                                                   | F/N                             |             |
| 9.1      | E             | 5313           | Interest Revenue - Subsidy Amortization                                                                | N                               |             |
| 9.1      | E             | 5314           | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act                    | N                               |             |
| 9.1      | E             | 5315           | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N                               |             |
| 9.1      | E             | 5317           | Contra Revenue for Interest Revenue - Loans Receivable                                                 | F/N                             |             |
| 9.1      | E             | 5318           | Contra Revenue for Interest Revenue - Investments                                                      | F/N                             |             |
| 9.1      | E             | 5319           | Contra Revenue for Interest Revenue - Other                                                            | F/N                             |             |
| 9.1      | E             | 5320           | Penalties and Fines Revenue                                                                            | F/N                             |             |
| 9.1      | E             | 5324           | Contra Revenue for Penalties and Fines                                                                 | F/N                             |             |
| 9.1      | E             | 5325           | Administrative Fees Revenue                                                                            | F/N                             |             |
| 9.1      | E             | 5329           | Contra Revenue for Administrative Fees                                                                 | F/N                             |             |
| 9.1      | E             | 5400           | Funded Benefit Program Revenue                                                                         | F/N                             |             |
| 9.1      | E             | 5405           | Unfunded FECA Benefit Revenue                                                                          | F                               |             |
| 9.1      | E             | 5406           | Contra Revenue for Unfunded FECA Benefit Revenue                                                       | F                               |             |
| 9.1      | E             | 5409           | Contra Revenue for Funded Benefit Program Revenue                                                      | F/N                             |             |
| 9.1      | E             | 5500           | Insurance and Guarantee Premium Revenue                                                                | N                               |             |
| 9.1      | E             | 5509           | Contra Revenue for Insurance and Guarantee Premium Revenue                                             | N                               |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|          |               |                |                                                                                                                  | USSGL<br>Account<br>Attribute/1 |             |
|----------|---------------|----------------|------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------|
| Line No. | Trial<br>Bal. | USSGL<br>Acct. | USSGL Account Title                                                                                              | Fed / NonFed                    | Addl. Info. |
| 9.1      | E             | 5600           | Donated Revenue - Financial Resources                                                                            | N                               |             |
| 9.1      | E             | 5609           | Contra Revenue for Donations - Financial Resources                                                               | N                               |             |
| 9.1      | E             | 5610           | Donated Revenue - Nonfinancial Resources                                                                         | N                               |             |
| 9.1      | E             | 5619           | Contra Donated Revenue - Nonfinancial Resources                                                                  | N                               |             |
| 9.1      | E             | 5640           | Forfeiture Revenue - Cash and Cash Equivalents                                                                   | N                               |             |
| 9.1      | E             | 5649           | Contra Forfeiture Revenue - Cash and Cash Equivalents                                                            | N                               |             |
| 9.1      | E             | 5650           | Forfeiture Revenue - Forfeitures of Property                                                                     | N                               |             |
| 9.1      | E             | 5659           | Contra Forfeiture Revenue - Forfeitures of Property                                                              | N                               |             |
| 9.1      | E             | 5700           | Expended Appropriations                                                                                          |                                 |             |
| 9.1      | E             | 5705           | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year |                                 |             |
| 9.1      | E             | 5708           | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  |                                 |             |
| 9.1      | E             | 5709           | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                       |                                 |             |
| 9.1      | E             | 5720           | Financing Sources Transferred In Without Reimbursement                                                           | F                               |             |
| 9.1      | E             | 5730           | Financing Sources Transferred Out Without Reimbursement                                                          | F                               |             |
| 9.1      | E             | 5740           | Appropriated Dedicated Collections Transferred In                                                                | F                               |             |
| 9.1      | E             | 5745           | Appropriated Dedicated Collections Transferred Out                                                               | F                               |             |
| 9.1      | E             | 5750           | Expenditure Financing Sources - Transfers-In                                                                     | F                               |             |
| 9.1      | E             | 5755           | Nonexpenditure Financing Sources - Transfers-In - Other                                                          | F                               |             |
| 9.1      | E             | 5756           | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers                                              | F                               |             |
| 9.1      | E             | 5760           | Expenditure Financing Sources - Transfers-Out                                                                    | F                               |             |
| 9.1      | E             | 5765           | Nonexpenditure Financing Sources - Transfers-Out - Other                                                         | F                               |             |
| 9.1      | E             | 5766           | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers                                             | F                               |             |
| 9.1      | E             | 5775           | Nonbudgetary Financing Sources Transferred In                                                                    | F                               |             |
| 9.1      | E             | 5776           | Nonbudgetary Financing Sources Transferred Out                                                                   | F                               |             |
| 9.1      | E             | 5780           | Imputed Financing Sources                                                                                        | F                               |             |
| 9.1      | E             | 5790           | Other Financing Sources                                                                                          | F                               |             |
| 9.1      | E             | 5791           | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy                                        | F                               |             |
| 9.1      | E             | 5792           | Financing Sources To Be Transferred Out - Contingent Liability                                                   | F                               |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|          |               |                |                                                           | USSGL<br>Account<br>Attribute/1 |             |
|----------|---------------|----------------|-----------------------------------------------------------|---------------------------------|-------------|
| Line No. | Trial<br>Bal. | USSGL<br>Acct. | USSGL Account Title                                       | Fed / NonFed                    | Addl. Info. |
| 9.1      | E             | 5795           | Seigniorage                                               | N                               |             |
| 9.1      | E             | 5800           | Tax Revenue Collected - Not Otherwise Classified          | F/N                             |             |
| 9.1      | E             | 5801           | Tax Revenue Collected - Individual                        | F/N                             |             |
| 9.1      | E             | 5802           | Tax Revenue Collected - Corporate                         | F/N                             |             |
| 9.1      | E             | 5803           | Tax Revenue Collected - Unemployment                      | F/N                             |             |
| 9.1      | E             | 5804           | Tax Revenue Collected - Excise                            | F/N                             |             |
| 9.1      | E             | 5805           | Tax Revenue Collected - Estate and Gift                   | F/N                             |             |
| 9.1      | E             | 5806           | Tax Revenue Collected - Customs                           | F/N                             |             |
| 9.1      | E             | 5820           | Tax Revenue Accrual Adjustment - Not Otherwise Classified | F/N                             |             |
| 9.1      | E             | 5821           | Tax Revenue Accrual Adjustment - Individual               | F/N                             |             |
| 9.1      | E             | 5822           | Tax Revenue Accrual Adjustment - Corporate                | F/N                             |             |
| 9.1      | E             | 5823           | Tax Revenue Accrual Adjustment - Unemployment             | F/N                             |             |
| 9.1      | E             | 5824           | Tax Revenue Accrual Adjustment - Excise                   | F/N                             |             |
| 9.1      | E             | 5825           | Tax Revenue Accrual Adjustment - Estate and Gift          | F/N                             |             |
| 9.1      | E             | 5826           | Tax Revenue Accrual Adjustment - Customs                  | F/N                             |             |
| 9.1      | E             | 5830           | Contra Revenue for Taxes - Not Otherwise Classified       | F/N                             |             |
| 9.1      | E             | 5831           | Contra Revenue for Taxes - Individual                     | F/N                             |             |
| 9.1      | E             | 5832           | Contra Revenue for Taxes - Corporate                      | F/N                             |             |
| 9.1      | E             | 5833           | Contra Revenue for Taxes - Unemployment                   | F/N                             |             |
| 9.1      | E             | 5834           | Contra Revenue for Taxes - Excise                         | F/N                             |             |
| 9.1      | E             | 5835           | Contra Revenue for Taxes - Estate and Gift                | F/N                             |             |
| 9.1      | E             | 5836           | Contra Revenue for Taxes - Customs                        | F/N                             |             |
| 9.1      | E             | 5890           | Tax Revenue Refunds - Not Otherwise Classified            | F/N                             |             |
| 9.1      | E             | 5891           | Tax Revenue Refunds - Individual                          | F/N                             |             |
| 9.1      | E             | 5892           | Tax Revenue Refunds - Corporate                           | F/N                             |             |
| 9.1      | E             | 5893           | Tax Revenue Refunds - Unemployment                        | F/N                             |             |
| 9.1      | E             | 5894           | Tax Revenue Refunds - Excise                              | F/N                             |             |
| 9.1      | E             | 5895           | Tax Revenue Refunds - Estate and Gift                     | F/N                             |             |
| 9.1      | E             | 5896           | Tax Revenue Refunds - Customs                             | F/N                             |             |
| 9.1      | E             | 5900           | Other Revenue                                             | F/N                             |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|          |               |                |                                                                                                                | USSGL<br>Account<br>Attribute/1 |             |
|----------|---------------|----------------|----------------------------------------------------------------------------------------------------------------|---------------------------------|-------------|
| Line No. | Trial<br>Bal. | USSGL<br>Acct. | USSGL Account Title                                                                                            | Fed / NonFed                    | Addl. Info. |
| 9.1      | E             | 5909           | Contra Revenue for Other Revenue                                                                               | F/N                             |             |
| 9.1      | E             | 5919           | Revenue and Other Financing Sources - Cancellations                                                            |                                 |             |
| 9.1      | E             | 5921           | Valuation Change in Investments - Exchange Stabilization Fund                                                  | N                               |             |
| 9.1      | E             | 5922           | Valuation Change in Investments for Federal Government Sponsored Enterprise                                    | N                               |             |
| 9.1      | E             | 5923           | Valuation Change in Investments - Beneficial Interest in Trust                                                 | N                               |             |
| 9.1      | E             | 5990           | Collections for Others - Statement of Custodial Activity                                                       | F/N                             |             |
| 9.1      | E             | 5991           | Accrued Collections for Others - Statement of Custodial Activity                                               | F/N                             |             |
| 9.1      | E             | 5993           | Offset to Non-Entity Collections - Statement of Changes in Net Position                                        | F                               |             |
| 9.1      | E             | 5994           | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position                                | F                               |             |
| 9.1      | E             | 5997           | Financing Sources Transferred In From Custodial Statement Collections                                          | F                               |             |
| 9.1      | E             | 5998           | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | F                               |             |
| 9.1      | E             | 6100           | Operating Expenses/Program Costs                                                                               | F/N                             |             |
| 9.1      | E             | 6190           | Contra Bad Debt Expense - Incurred for Others                                                                  | F/N                             |             |
| 9.1      | E             | 6199           | Adjustment to Subsidy Expense                                                                                  | N                               |             |
| 9.1      | E             | 6310           | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank            | F                               |             |
| 9.1      | E             | 6320           | Interest Expenses on Securities                                                                                | F/N                             |             |
| 9.1      | E             | 6330           | Other Interest Expenses                                                                                        | F/N                             |             |
| 9.1      | E             | 6340           | Interest Expense Accrued on the Liability for Loan Guarantees                                                  | N                               |             |
| 9.1      | E             | 6400           | Benefit Expense                                                                                                | F/N                             |             |
| 9.1      | E             | 6500           | Cost of Goods Sold                                                                                             | N                               |             |
| 9.1      | E             | 6600           | Applied Overhead                                                                                               | N                               |             |
| 9.1      | E             | 6610           | Cost Capitalization Offset                                                                                     | N                               |             |
| 9.1      | E             | 6710           | Depreciation, Amortization, and Depletion                                                                      | N                               |             |
| 9.1      | E             | 6720           | Bad Debt Expense                                                                                               | F/N                             |             |
| 9.1      | E             | 6730           | Imputed Costs                                                                                                  | F                               |             |
| 9.1      | E             | 6790           | Other Expenses Not Requiring Budgetary Resources                                                               | F/N                             |             |
| 9.1      | E             | 6800           | Future Funded Expenses                                                                                         | F/N                             |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|            |                                                        |                |                                                                                                               | USSGL<br>Account<br>Attribute/1 |             |
|------------|--------------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------|---------------------------------|-------------|
| Line No.   | Trial<br>Bal.                                          | USSGL<br>Acct. | USSGL Account Title                                                                                           | Fed / NonFed                    | Addl. Info. |
| 9.1        | E                                                      | 6850           | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F                               |             |
| 9.1        | E                                                      | 6900           | Nonproduction Costs                                                                                           | F/N                             |             |
| 9.1        | E                                                      | 7110           | Gains on Disposition of Assets - Other                                                                        | N                               |             |
| 9.1        | E                                                      | 7111           | Gains on Disposition of Investments                                                                           | F/N                             |             |
| 9.1        | E                                                      | 7112           | Gains on Disposition of Borrowings                                                                            | F                               |             |
| 9.1        | E                                                      | 7171           | Gains on Changes in Long-Term Assumptions - From Experience                                                   | N                               |             |
| 9.1        | E                                                      | 7172           | Losses on Changes in Long-Term Assumptions - From Experience                                                  | N                               |             |
| 9.1        | E                                                      | 7180           | Unrealized Gains                                                                                              | F/N                             |             |
| 9.1        | E                                                      | 7190           | Other Gains                                                                                                   | F/N                             |             |
| 9.1        | E                                                      | 7210           | Losses on Disposition of Assets - Other                                                                       | N                               |             |
| 9.1        | E                                                      | 7211           | Losses on Disposition of Investments                                                                          | F/N                             |             |
| 9.1        | E                                                      | 7212           | Losses on Disposition of Borrowings                                                                           | F                               |             |
| 9.1        | E                                                      | 7271           | Gains on Changes in Long-Term Assumptions                                                                     | N                               |             |
| 9.1        | E                                                      | 7272           | Losses on Changes in Long-Term Assumptions                                                                    | N                               |             |
| 9.1        | E                                                      | 7280           | Unrealized Losses                                                                                             | F/N                             |             |
| 9.1        | E                                                      | 7290           | Other Losses                                                                                                  | F/N                             |             |
| 9.1        | E                                                      | 7300           | Extraordinary Items                                                                                           | N                               |             |
| 9.1        | E                                                      | 7400           | Prior-Period Adjustments Due to Corrections of Errors                                                         | F/N                             |             |
| 9.1        | E                                                      | 7401           | Prior-Period Adjustments Due to Changes in Accounting Principles                                              | F/N                             |             |
| 9.1        | E                                                      | 7405           | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year                        | F/N                             |             |
| 9.1        | E                                                      | 7500           | Distribution of Income - Dividend                                                                             | F/N                             |             |
| 9.1        | E                                                      | 7600           | Changes in Actuarial Liability                                                                                | N                               |             |
|            |                                                        |                |                                                                                                               |                                 |             |
| <b>9.2</b> | <b>Net Position - Funds From Dedicated Collections</b> |                |                                                                                                               |                                 |             |
| 9.2        | B                                                      | 3100           | Unexpended Appropriations - Cumulative                                                                        |                                 |             |
| 9.2        | E                                                      | 3101           | Unexpended Appropriations - Appropriations Received                                                           |                                 |             |
| 9.2        | E                                                      | 3102           | Unexpended Appropriations - Transfers-In                                                                      | F                               |             |
| 9.2        | E                                                      | 3103           | Unexpended Appropriations - Transfers-Out                                                                     | F                               |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|          |               |                |                                                                                                                    | USSGL<br>Account<br>Attribute/1 |             |
|----------|---------------|----------------|--------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------|
| Line No. | Trial<br>Bal. | USSGL<br>Acct. | USSGL Account Title                                                                                                | Fed / NonFed                    | Addl. Info. |
| 9.2      | E             | 3105           | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year |                                 |             |
| 9.2      | E             | 3106           | Unexpended Appropriations - Adjustments                                                                            |                                 |             |
| 9.2      | E             | 3107           | Unexpended Appropriations - Used                                                                                   |                                 |             |
| 9.2      | E             | 3108           | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  |                                 |             |
| 9.2      | E             | 3109           | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                       |                                 |             |
| 9.2      | B             | 3310           | Cumulative Results of Operations                                                                                   |                                 |             |
| 9.2      | E             | 5100           | Revenue From Goods Sold                                                                                            | F/N                             |             |
| 9.2      | E             | 5109           | Contra Revenue for Goods Sold                                                                                      | F/N                             |             |
| 9.2      | E             | 5200           | Revenue From Services Provided                                                                                     | F/N                             |             |
| 9.2      | E             | 5209           | Contra Revenue for Services Provided                                                                               | F/N                             |             |
| 9.2      | E             | 5310           | Interest Revenue - Other                                                                                           | F/N                             |             |
| 9.2      | E             | 5311           | Interest Revenue - Investments                                                                                     | F/N                             |             |
| 9.2      | E             | 5312           | Interest Revenue - Loans Receivable/Uninvested Funds                                                               | F/N                             |             |
| 9.2      | E             | 5313           | Interest Revenue - Subsidy Amortization                                                                            | N                               |             |
| 9.2      | E             | 5314           | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act                                | N                               |             |
| 9.2      | E             | 5315           | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act             | N                               |             |
| 9.2      | E             | 5317           | Contra Revenue for Interest Revenue - Loans Receivable                                                             | F/N                             |             |
| 9.2      | E             | 5318           | Contra Revenue for Interest Revenue - Investments                                                                  | F/N                             |             |
| 9.2      | E             | 5319           | Contra Revenue for Interest Revenue - Other                                                                        | F/N                             |             |
| 9.2      | E             | 5320           | Penalties and Fines Revenue                                                                                        | F/N                             |             |
| 9.2      | E             | 5324           | Contra Revenue for Penalties and Fines                                                                             | F/N                             |             |
| 9.2      | E             | 5325           | Administrative Fees Revenue                                                                                        | F/N                             |             |
| 9.2      | E             | 5329           | Contra Revenue for Administrative Fees                                                                             | F/N                             |             |
| 9.2      | E             | 5400           | Funded Benefit Program Revenue                                                                                     | F/N                             |             |
| 9.2      | E             | 5405           | Unfunded FECA Benefit Revenue                                                                                      | F                               |             |
| 9.2      | E             | 5406           | Contra Revenue for Unfunded FECA Benefit Revenue                                                                   | F                               |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|          |               |                |                                                                                                                  | USSGL<br>Account<br>Attribute/1 |             |
|----------|---------------|----------------|------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------|
| Line No. | Trial<br>Bal. | USSGL<br>Acct. | USSGL Account Title                                                                                              | Fed / NonFed                    | Addl. Info. |
| 9.2      | E             | 5409           | Contra Revenue for Funded Benefit Program Revenue                                                                | F/N                             |             |
| 9.2      | E             | 5500           | Insurance and Guarantee Premium Revenue                                                                          | N                               |             |
| 9.2      | E             | 5509           | Contra Revenue for Insurance and Guarantee Premium Revenue                                                       | N                               |             |
| 9.2      | E             | 5600           | Donated Revenue - Financial Resources                                                                            | N                               |             |
| 9.2      | E             | 5609           | Contra Revenue for Donations - Financial Resources                                                               | N                               |             |
| 9.2      | E             | 5610           | Donated Revenue - Nonfinancial Resources                                                                         | N                               |             |
| 9.2      | E             | 5619           | Contra Donated Revenue - Nonfinancial Resources                                                                  | N                               |             |
| 9.2      | E             | 5640           | Forfeiture Revenue - Cash and Cash Equivalents                                                                   | N                               |             |
| 9.2      | E             | 5649           | Contra Forfeiture Revenue - Cash and Cash Equivalents                                                            | N                               |             |
| 9.2      | E             | 5650           | Forfeiture Revenue - Forfeitures of Property                                                                     | N                               |             |
| 9.2      | E             | 5659           | Contra Forfeiture Revenue - Forfeitures of Property                                                              | N                               |             |
| 9.2      | E             | 5700           | Expended Appropriations                                                                                          |                                 |             |
| 9.2      | E             | 5705           | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year |                                 |             |
| 9.2      | E             | 5708           | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  |                                 |             |
| 9.2      | E             | 5709           | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                       |                                 |             |
| 9.2      | E             | 5720           | Financing Sources Transferred In Without Reimbursement                                                           | F                               |             |
| 9.2      | E             | 5730           | Financing Sources Transferred Out Without Reimbursement                                                          | F                               |             |
| 9.2      | E             | 5740           | Appropriated Dedicated Collections Transferred In                                                                | F                               |             |
| 9.2      | E             | 5745           | Appropriated Dedicated Collections Transferred Out                                                               | F                               |             |
| 9.2      | E             | 5750           | Expenditure Financing Sources - Transfers-In                                                                     | F                               |             |
| 9.2      | E             | 5755           | Nonexpenditure Financing Sources - Transfers-In - Other                                                          | F                               |             |
| 9.2      | E             | 5756           | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers                                              | F                               |             |
| 9.2      | E             | 5760           | Expenditure Financing Sources - Transfers-Out                                                                    | F                               |             |
| 9.2      | E             | 5765           | Nonexpenditure Financing Sources - Transfers-Out - Other                                                         | F                               |             |
| 9.2      | E             | 5766           | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers                                             | F                               |             |
| 9.2      | E             | 5775           | Nonbudgetary Financing Sources Transferred In                                                                    | F                               |             |
| 9.2      | E             | 5776           | Nonbudgetary Financing Sources Transferred Out                                                                   | F                               |             |
| 9.2      | E             | 5780           | Imputed Financing Sources                                                                                        | F                               |             |



## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|          |               |                |                                                                           | USSGL<br>Account<br>Attribute/1 |             |
|----------|---------------|----------------|---------------------------------------------------------------------------|---------------------------------|-------------|
| Line No. | Trial<br>Bal. | USSGL<br>Acct. | USSGL Account Title                                                       | Fed / NonFed                    | Addl. Info. |
| 9.2      | E             | 5790           | Other Financing Sources                                                   | F                               |             |
| 9.2      | E             | 5791           | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | F                               |             |
| 9.2      | E             | 5792           | Financing Sources To Be Transferred Out - Contingent Liability            | F                               |             |
| 9.2      | E             | 5800           | Tax Revenue Collected - Not Otherwise Classified                          | F/N                             |             |
| 9.2      | E             | 5801           | Tax Revenue Collected - Individual                                        | F/N                             |             |
| 9.2      | E             | 5802           | Tax Revenue Collected - Corporate                                         | F/N                             |             |
| 9.2      | E             | 5803           | Tax Revenue Collected - Unemployment                                      | F/N                             |             |
| 9.2      | E             | 5804           | Tax Revenue Collected - Excise                                            | F/N                             |             |
| 9.2      | E             | 5805           | Tax Revenue Collected - Estate and Gift                                   | F/N                             |             |
| 9.2      | E             | 5806           | Tax Revenue Collected - Customs                                           | F/N                             |             |
| 9.2      | E             | 5820           | Tax Revenue Accrual Adjustment - Not Otherwise Classified                 | F/N                             |             |
| 9.2      | E             | 5821           | Tax Revenue Accrual Adjustment - Individual                               | F/N                             |             |
| 9.2      | E             | 5822           | Tax Revenue Accrual Adjustment - Corporate                                | F/N                             |             |
| 9.2      | E             | 5823           | Tax Revenue Accrual Adjustment - Unemployment                             | F/N                             |             |
| 9.2      | E             | 5824           | Tax Revenue Accrual Adjustment - Excise                                   | F/N                             |             |
| 9.2      | E             | 5825           | Tax Revenue Accrual Adjustment - Estate and Gift                          | F/N                             |             |
| 9.2      | E             | 5826           | Tax Revenue Accrual Adjustment - Customs                                  | F/N                             |             |
| 9.2      | E             | 5830           | Contra Revenue for Taxes - Not Otherwise Classified                       | F/N                             |             |
| 9.2      | E             | 5831           | Contra Revenue for Taxes - Individual                                     | F/N                             |             |
| 9.2      | E             | 5832           | Contra Revenue for Taxes - Corporate                                      | F/N                             |             |
| 9.2      | E             | 5833           | Contra Revenue for Taxes - Unemployment                                   | F/N                             |             |
| 9.2      | E             | 5834           | Contra Revenue for Taxes - Excise                                         | F/N                             |             |
| 9.2      | E             | 5835           | Contra Revenue for Taxes - Estate and Gift                                | F/N                             |             |
| 9.2      | E             | 5836           | Contra Revenue for Taxes - Customs                                        | F/N                             |             |
| 9.2      | E             | 5890           | Tax Revenue Refunds - Not Otherwise Classified                            | F/N                             |             |
| 9.2      | E             | 5891           | Tax Revenue Refunds - Individual                                          | F/N                             |             |
| 9.2      | E             | 5892           | Tax Revenue Refunds - Corporate                                           | F/N                             |             |
| 9.2      | E             | 5893           | Tax Revenue Refunds - Unemployment                                        | F/N                             |             |
| 9.2      | E             | 5894           | Tax Revenue Refunds - Excise                                              | F/N                             |             |
| 9.2      | E             | 5895           | Tax Revenue Refunds - Estate and Gift                                     | F/N                             |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|          |               |                |                                                                                                                | USSGL<br>Account<br>Attribute/1 |             |
|----------|---------------|----------------|----------------------------------------------------------------------------------------------------------------|---------------------------------|-------------|
| Line No. | Trial<br>Bal. | USSGL<br>Acct. | USSGL Account Title                                                                                            | Fed / NonFed                    | Addl. Info. |
| 9.2      | E             | 5896           | Tax Revenue Refunds - Customs                                                                                  | F/N                             |             |
| 9.2      | E             | 5900           | Other Revenue                                                                                                  | F/N                             | 5           |
| 9.2      | E             | 5909           | Contra Revenue for Other Revenue                                                                               | F/N                             | 5           |
| 9.2      | E             | 5919           | Revenue and Other Financing Sources - Cancellations                                                            |                                 |             |
| 9.2      | E             | 5921           | Valuation Change in Investments - Exchange Stabilization Fund                                                  | N                               |             |
| 9.2      | E             | 5922           | Valuation Change in Investments for Federal Government Sponsored Enterprise                                    | N                               |             |
| 9.2      | E             | 5923           | Valuation Change in Investments - Beneficial Interest in Trust                                                 | N                               |             |
| 9.2      | E             | 5990           | Collections for Others - Statement of Custodial Activity                                                       | F/N                             |             |
| 9.2      | E             | 5991           | Accrued Collections for Others - Statement of Custodial Activity                                               | F/N                             |             |
| 9.2      | E             | 5993           | Offset to Non-Entity Collections - Statement of Changes in Net Position                                        | F                               |             |
| 9.2      | E             | 5994           | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position                                | F                               |             |
| 9.2      | E             | 5997           | Financing Sources Transferred In From Custodial Statement Collections                                          | F                               |             |
| 9.2      | E             | 5998           | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | F                               |             |
| 9.2      | E             | 6100           | Operating Expenses/Program Costs                                                                               | F/N                             |             |
| 9.2      | E             | 6190           | Contra Bad Debt Expense - Incurred for Others                                                                  | F/N                             |             |
| 9.2      | E             | 6199           | Adjustment to Subsidy Expense                                                                                  | N                               |             |
| 9.2      | E             | 6310           | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank            | F                               |             |
| 9.2      | E             | 6320           | Interest Expenses on Securities                                                                                | F/N                             |             |
| 9.2      | E             | 6330           | Other Interest Expenses                                                                                        | F/N                             |             |
| 9.2      | E             | 6338           | Remuneration Interest                                                                                          | N                               |             |
| 9.2      | E             | 6340           | Interest Expense Accrued on the Liability for Loan Guarantees                                                  | N                               |             |
| 9.2      | E             | 6400           | Benefit Expense                                                                                                | F/N                             |             |
| 9.2      | E             | 6500           | Cost of Goods Sold                                                                                             | N                               |             |
| 9.2      | E             | 6600           | Applied Overhead                                                                                               | N                               |             |
| 9.2      | E             | 6610           | Cost Capitalization Offset                                                                                     | N                               |             |
| 9.2      | E             | 6710           | Depreciation, Amortization, and Depletion                                                                      | N                               |             |
| 9.2      | E             | 6720           | Bad Debt Expense                                                                                               | F/N                             |             |
| 9.2      | E             | 6730           | Imputed Costs                                                                                                  | F                               |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|          |               |                |                                                                                                               | USSGL<br>Account<br>Attribute/1 |             |
|----------|---------------|----------------|---------------------------------------------------------------------------------------------------------------|---------------------------------|-------------|
| Line No. | Trial<br>Bal. | USSGL<br>Acct. | USSGL Account Title                                                                                           | Fed / NonFed                    | Addl. Info. |
| 9.2      | E             | 6790           | Other Expenses Not Requiring Budgetary Resources                                                              | F/N                             |             |
| 9.2      | E             | 6800           | Future Funded Expenses                                                                                        | F/N                             |             |
| 9.2      | E             | 6850           | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F                               |             |
| 9.2      | E             | 6900           | Nonproduction Costs                                                                                           | F/N                             |             |
| 9.2      | E             | 7110           | Gains on Disposition of Assets - Other                                                                        | N                               |             |
| 9.2      | E             | 7111           | Gains on Disposition of Investments                                                                           | F/N                             |             |
| 9.2      | E             | 7112           | Gains on Disposition of Borrowings                                                                            | F                               |             |
| 9.2      | E             | 7171           | Gains on Changes in Long-Term Assumptions - From Experience                                                   | N                               |             |
| 9.2      | E             | 7172           | Losses on Changes in Long-Term Assumptions - From Experience                                                  | N                               |             |
| 9.2      | E             | 7180           | Unrealized Gains                                                                                              | F/N                             |             |
| 9.2      | E             | 7181           | Unrealized Gains - Exchange Stabilization Fund                                                                | N                               |             |
| 9.2      | E             | 7190           | Other Gains                                                                                                   | F/N                             |             |
| 9.2      | E             | 7191           | Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges                                      | N                               |             |
| 9.2      | E             | 7210           | Losses on Disposition of Assets - Other                                                                       | N                               |             |
| 9.2      | E             | 7211           | Losses on Disposition of Investments                                                                          | F/N                             |             |
| 9.2      | E             | 7212           | Losses on Disposition of Borrowings                                                                           | F                               |             |
| 9.2      | E             | 7271           | Gains on Changes in Long-Term Assumptions                                                                     | N                               |             |
| 9.2      | E             | 7272           | Losses on Changes in Long-Term Assumptions                                                                    | N                               |             |
| 9.2      | E             | 7280           | Unrealized Losses                                                                                             | F/N                             |             |
| 9.2      | E             | 7281           | Unrealized Losses - Exchange Stabilization Fund                                                               | N                               |             |
| 9.2      | E             | 7290           | Other Losses                                                                                                  | F/N                             |             |
| 9.2      | E             | 7291           | Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges                                     | N                               |             |
| 9.2      | E             | 7300           | Extraordinary Items                                                                                           | N                               |             |
| 9.2      | E             | 7400           | Prior-Period Adjustments Due to Corrections of Errors                                                         | F/N                             |             |
| 9.2      | E             | 7401           | Prior-Period Adjustments Due to Changes in Accounting Principles                                              | F/N                             |             |
| 9.2      | E             | 7405           | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year                        | F/N                             |             |
| 9.2      | E             | 7500           | Distribution of Income - Dividend                                                                             | F/N                             |             |
| 9.2      | E             | 7600           | Changes in Actuarial Liability                                                                                | N                               |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

|           |                                                           |                |                     | USSGL<br>Account<br>Attribute/1 |             |
|-----------|-----------------------------------------------------------|----------------|---------------------|---------------------------------|-------------|
| Line No.  | Trial<br>Bal.                                             | USSGL<br>Acct. | USSGL Account Title | Fed / NonFed                    | Addl. Info. |
|           |                                                           |                |                     |                                 |             |
| <b>10</b> | <b>Total Net Position</b>                                 |                |                     |                                 |             |
| 10        | This line is calculated. Equals sum of lines 9.1 and 9.2. |                |                     |                                 |             |
|           |                                                           |                |                     |                                 |             |
| <b>11</b> | <b>Total Liabilities and Net Position</b>                 |                |                     |                                 |             |
| 11        | This line is calculated. Equals sum of lines 8 and 10.    |                |                     |                                 |             |
|           |                                                           |                |                     |                                 |             |

## SUPPLEMENT

## SECTION VI

**Footnotes and Additional Information:**

- 1/ Use USSGL account attribute domain values as provided in USSGL Section IV, page 4.
- 2/ For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.
- 3/ Intentionally left blank.
- 4/ Related to Government Account Series securities purchased using deposit funds.
- 5/ FASAB recognizes amounts returned to Puerto Rico and the Virgin Islands as nonFederal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.
- 6/ Does not include derivative assets.
- 7/ Related to investments in derivative assets.
- 8/ Does not include derivative liabilities.
- 9/ Related to derivative liabilities.
- 10/ Exclude General Fund (Trading Partner code 9900) activity in this account.
- 11/ Report only General Fund (Trading Partner code 9900) activity associated with this account. Beginning fiscal 2014, with the implementation of GTAS (<http://fms.treas.gov/gtas/index.html>), there will be a new Federal/NonFederal attribute domain value "G" for General Fund.

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## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2013 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title                                                       | USSGL Account Attribute /1 |                | Addl. Info. |
|----------|------------|-------------|---------------------------------------------------------------------------|----------------------------|----------------|-------------|
|          |            |             |                                                                           | Fed / NonFed               | Exch / Nonexch |             |
| <b>1</b> |            |             | <b>Gross Cost</b>                                                         |                            |                |             |
| <b>2</b> |            |             | <b>Non-Federal Gross Cost</b>                                             |                            |                |             |
| 2        | E          | 6100        | Operating Expenses/Program Costs                                          | N                          |                |             |
| 2        | E          | 6190        | Contra Bad Debt Expense - Incurred for Others                             | N                          |                |             |
| 2        | E          | 6199        | Adjustment to Subsidy Expense                                             | N                          |                |             |
| 2        | E          | 6330        | Other Interest Expenses                                                   | N                          |                |             |
| 2        | E          | 6338        | Remuneration Interest                                                     | N                          |                |             |
| 2        | E          | 6340        | Interest Expense Accrued on the Liability for Loan Guarantees             | N                          |                |             |
| 2        | E          | 6400        | Benefit Expense                                                           | N                          |                |             |
| 2        | E          | 6500        | Cost of Goods Sold                                                        | N                          |                |             |
| 2        | E          | 6600        | Applied Overhead                                                          | N                          |                |             |
| 2        | E          | 6610        | Cost Capitalization Offset                                                | N                          |                |             |
| 2        | E          | 6710        | Depreciation, Amortization, and Depletion                                 | N                          |                |             |
| 2        | E          | 6720        | Bad Debt Expense                                                          | N                          |                |             |
| 2        | E          | 6790        | Other Expenses Not Requiring Budgetary Resources                          | N                          |                |             |
| 2        | E          | 6800        | Future Funded Expenses                                                    | N                          |                |             |
| 2        | E          | 6900        | Nonproduction Costs                                                       | N                          |                |             |
| 2        | E          | 7171        | Gains on Changes in Long-Term Assumptions - From Experience               | N                          | X              |             |
| 2        | E          | 7172        | Losses on Changes in Long-Term Assumptions - From Experience              | N                          | X              |             |
| 2        | E          | 7210        | Losses on Disposition of Assets - Other                                   | N                          | X              |             |
| 2        | E          | 7211        | Losses on Disposition of Investments                                      | N                          | X              |             |
| 2        | E          | 7280        | Unrealized Losses                                                         | N                          | X              |             |
| 2        | E          | 7281        | Unrealized Losses - Exchange Stabilization Fund                           | N                          |                |             |
| 2        | E          | 7290        | Other Losses                                                              | N                          | X              |             |
| 2        | E          | 7291        | Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges | N                          |                |             |
| 2        | E          | 7300        | Extraordinary Items                                                       | N                          |                |             |
| 2        | E          | 7500        | Distribution of Income - Dividend                                         | N                          | X              |             |
| 2        | E          | 7600        | Changes in Actuarial Liability                                            | N                          |                |             |
| <b>3</b> |            |             | <b>Interest on Debt Held by the Public</b>                                |                            |                |             |
| 3        | E          | 6320        | Interest Expenses on Securities                                           | N                          |                |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2013 Reporting

| Line No.   | Trial Bal. | USSGL Acct. | USSGL Account Title                                                                                           | USSGL Account Attribute /1 |                | Addl. Info. |
|------------|------------|-------------|---------------------------------------------------------------------------------------------------------------|----------------------------|----------------|-------------|
|            |            |             |                                                                                                               | Fed / NonFed               | Exch / Nonexch |             |
| <b>4</b>   |            |             | <b>Gains/Losses From Changes in Actuarial Assumptions</b>                                                     |                            |                |             |
| 4          | E          | 7271        | Gains on Changes in Long-Term Assumptions                                                                     | N                          | X              |             |
| 4          | E          | 7272        | Losses on Changes in Long-Term Assumptions                                                                    | N                          | X              |             |
| <b>5</b>   |            |             | <b>Total Non-Federal Gross Cost</b>                                                                           |                            |                |             |
| 5          |            |             | This line is calculated. Equals sum of lines 2 through 4                                                      |                            |                |             |
| <b>6</b>   |            |             | <b>Federal Gross Cost</b>                                                                                     |                            |                |             |
| <b>6.1</b> |            |             | <b>Benefit Program Costs (RC 26)</b>                                                                          |                            |                | 2           |
| 6.1        | E          | 6400        | Benefit Expense                                                                                               | F                          |                | 4           |
| 6.1        | E          | 6850        | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F                          |                |             |
| <b>6.2</b> |            |             | <b>Imputed Costs (RC 25)</b>                                                                                  |                            |                | 2           |
| 6.2        | E          | 6730        | Imputed Costs                                                                                                 | F                          |                |             |
| <b>6.3</b> |            |             | <b>Buy/Sell Costs (RC 24)</b>                                                                                 |                            |                | 2           |
| 6.3        | E          | 6100        | Operating Expenses/Program Costs                                                                              | F                          |                |             |
| 6.3        | E          | 6790        | Other Expenses Not Requiring Budgetary Resources                                                              | F                          |                |             |
| 6.3        | E          | 6800        | Future Funded Expenses                                                                                        | F                          |                |             |
| 6.3        | E          | 6900        | Nonproduction Costs                                                                                           | F                          |                |             |
| <b>6.4</b> |            |             | <b>Federal Securities Interest Expense (RC 03)</b>                                                            |                            |                | 2           |
| 6.4        | E          | 6320        | Interest Expenses on Securities                                                                               | F                          |                | 4           |
| <b>6.5</b> |            |             | <b>Borrowing and Other Interest Expense (RC 05)</b>                                                           |                            |                | 2           |
| 6.5        | E          | 6310        | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank           | F                          |                |             |
| 6.5        | E          | 6330        | Other Interest Expenses                                                                                       | F                          |                |             |
| <b>6.6</b> |            |             | <b>Borrowing Losses (RC 06)</b>                                                                               |                            |                | 2           |
| 6.6        | E          | 7212        | Losses on Disposition of Borrowings                                                                           | F                          | X              | 3           |



## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2013 Reporting

| Line No.   | Trial Bal. | USSGL Acct. | USSGL Account Title                                                                                    | USSGL Account Attribute /1 |                | Addl. Info. |
|------------|------------|-------------|--------------------------------------------------------------------------------------------------------|----------------------------|----------------|-------------|
|            |            |             |                                                                                                        | Fed / NonFed               | Exch / Nonexch |             |
| <b>6.7</b> |            |             | <b>Other Expenses (without reciprocals) (RC 29)</b>                                                    |                            |                |             |
| 6.7        | E          | 7500        | Distribution of Income - Dividend                                                                      | F                          | X              |             |
| <b>7</b>   |            |             | <b>Total Federal Gross Cost</b>                                                                        |                            |                |             |
| 7          |            |             | This line is calculated. Equals sum of lines 6.1 through 6.7                                           |                            |                |             |
| <b>8</b>   |            |             | <b>Department Total Gross Cost</b>                                                                     |                            |                |             |
| 8          |            |             | This line is calculated. Equals the sum of lines 5 and 7                                               |                            |                |             |
| <b>9</b>   |            |             | <b>Earned Revenue</b>                                                                                  |                            |                |             |
| <b>10</b>  |            |             | <b>Non-Federal Earned Revenue</b>                                                                      |                            |                |             |
| 10         | E          | 5100        | Revenue From Goods Sold                                                                                | N                          | X              |             |
| 10         | E          | 5109        | Contra Revenue for Goods Sold                                                                          | N                          | X              |             |
| 10         | E          | 5200        | Revenue From Services Provided                                                                         | N                          | X              |             |
| 10         | E          | 5209        | Contra Revenue for Services Provided                                                                   | N                          | X              |             |
| 10         | E          | 5310        | Interest Revenue - Other                                                                               | N                          | X              |             |
| 10         | E          | 5311        | Interest Revenue - Investments                                                                         | N                          | X              |             |
| 10         | E          | 5312        | Interest Revenue - Loans Receivable/Uninvested Funds                                                   | N                          | X              |             |
| 10         | E          | 5313        | Interest Revenue - Subsidy Amortization                                                                | N                          | X              |             |
| 10         | E          | 5314        | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act                    | N                          | X              |             |
| 10         | E          | 5315        | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N                          | X              |             |
| 10         | E          | 5317        | Contra Revenue for Interest Revenue - Loans Receivable                                                 | N                          | X              |             |
| 10         | E          | 5318        | Contra Revenue for Interest Revenue - Investments                                                      | N                          | X              |             |
| 10         | E          | 5319        | Contra Revenue for Interest Revenue - Other                                                            | N                          | X              |             |
| 10         | E          | 5325        | Administrative Fees Revenue                                                                            | N                          | X              |             |
| 10         | E          | 5329        | Contra Revenue for Administrative Fees                                                                 | N                          | X              |             |
| 10         | E          | 5400        | Funded Benefit Program Revenue                                                                         | N                          | X              |             |
| 10         | E          | 5409        | Contra Revenue for Funded Benefit Program Revenue                                                      | N                          | X              |             |
| 10         | E          | 5500        | Insurance and Guarantee Premium Revenue                                                                | N                          | X              |             |
| 10         | E          | 5509        | Contra Revenue for Insurance and Guarantee Premium Revenue                                             | N                          | X              |             |
| 10         | E          | 5900        | Other Revenue                                                                                          | N                          | X              |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2013 Reporting

| Line No.    | Trial Bal. | USSGL Acct. | USSGL Account Title                                                         | USSGL Account Attribute /1 |                | Addl. Info. |
|-------------|------------|-------------|-----------------------------------------------------------------------------|----------------------------|----------------|-------------|
|             |            |             |                                                                             | Fed / NonFed               | Exch / Nonexch |             |
| 10          | E          | 5909        | Contra Revenue for Other Revenue                                            | N                          | X              |             |
| 10          | E          | 5921        | Valuation Change in Investments - Exchange Stabilization Fund               | N                          | X              |             |
| 10          | E          | 5922        | Valuation Change in Investments for Federal Government Sponsored Enterprise | N                          | X              |             |
| 10          | E          | 5990        | Collections for Others - Statement of Custodial Activity                    | N                          | X              |             |
| 10          | E          | 5991        | Accrued Collections for Others - Statement of Custodial Activity            | N                          | X              |             |
| 10          | E          | 7110        | Gains on Disposition of Assets - Other                                      | N                          | X              |             |
| 10          | E          | 7111        | Gains on Disposition of Investments                                         | N                          | X              |             |
| 10          | E          | 7180        | Unrealized Gains                                                            | N                          | X              |             |
| 10          | E          | 7181        | Unrealized Gains - Exchange Stabilization Fund                              | N                          |                |             |
| 10          | E          | 7190        | Other Gains                                                                 | N                          | X              |             |
| 10          | E          | 7191        | Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges    | N                          |                |             |
|             |            |             |                                                                             |                            |                |             |
| <b>11</b>   |            |             | <b>Federal Earned Revenue</b>                                               |                            |                |             |
| <b>11.1</b> |            |             | <b>Benefit Program Revenue (RC 26)</b>                                      |                            |                | 2           |
| 11.1        | E          | 5400        | Funded Benefit Program Revenue                                              | F                          | X              |             |
| 11.1        | E          | 5405        | Unfunded FECA Benefit Revenue                                               | F                          | X              |             |
| 11.1        | E          | 5406        | Contra Revenue for Unfunded FECA Benefit Revenue                            | F                          | X              |             |
| 11.1        | E          | 5409        | Contra Revenue for Funded Benefit Program Revenue                           | F                          | X              |             |
|             |            |             |                                                                             |                            |                |             |
| <b>11.2</b> |            |             | <b>Buy/Sell Revenue (RC 24)</b>                                             |                            |                | 2           |
| 11.2        | E          | 5100        | Revenue From Goods Sold                                                     | F                          | X              |             |
| 11.2        | E          | 5109        | Contra Revenue for Goods Sold                                               | F                          | X              |             |
| 11.2        | E          | 5200        | Revenue From Services Provided                                              | F                          | X              |             |
| 11.2        | E          | 5209        | Contra Revenue for Services Provided                                        | F                          | X              |             |
| 11.2        | E          | 5325        | Administrative Fees Revenue                                                 | F                          | X              |             |
| 11.2        | E          | 5329        | Contra Revenue for Administrative Fees                                      | F                          | X              |             |
| 11.2        | E          | 5900        | Other Revenue                                                               | F                          | X              |             |
| 11.2        | E          | 5909        | Contra Revenue for Other Revenue                                            | F                          | X              |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2013 Reporting

| Line No.    | Trial Bal. | USSGL Acct. | USSGL Account Title                                              | USSGL Account Attribute /1 |                | Addl. Info. |
|-------------|------------|-------------|------------------------------------------------------------------|----------------------------|----------------|-------------|
|             |            |             |                                                                  | Fed / NonFed               | Exch / Nonexch |             |
| 11.2        | E          | 6190        | Contra Bad Debt Expense - Incurred for Others                    | F                          |                |             |
| 11.2        | E          | 6720        | Bad Debt Expense                                                 | F                          |                |             |
| <b>11.3</b> |            |             | <b>Federal Securities Interest Revenue (RC 03)</b>               |                            |                | 2           |
| 11.3        | E          | 5311        | Interest Revenue - Investments                                   | F                          | X              |             |
| 11.3        | E          | 5318        | Contra Revenue for Interest Revenue - Investments                | F                          | X              |             |
| 11.3        | E          | 7111        | Gains on Disposition of Investments                              | F                          | X              |             |
| 11.3        | E          | 7180        | Unrealized Gains                                                 | F                          | X              |             |
| 11.3        | E          | 7211        | Losses on Disposition of Investments                             | F                          | X              |             |
| 11.3        | E          | 7280        | Unrealized Losses                                                | F                          | X              |             |
| <b>11.4</b> |            |             | <b>Borrowing and Other Interest Revenue (RC 05)</b>              |                            |                | 2           |
| 11.4        | E          | 5310        | Interest Revenue - Other                                         | F                          | X              |             |
| 11.4        | E          | 5312        | Interest Revenue - Loans Receivable/Uninvested Funds             | F                          | X              | 3           |
| 11.4        | E          | 5317        | Contra Revenue for Interest Revenue - Loans Receivable           | F                          | X              |             |
| 11.4        | E          | 5319        | Contra Revenue for Interest Revenue - Other                      | F                          | X              |             |
| <b>11.5</b> |            |             | <b>Borrowing Gains (RC 06)</b>                                   |                            |                | 2           |
| 11.5        | E          | 7112        | Gains on Disposition of Borrowings                               | F                          | X              | 3           |
| 11.5        | E          | 7190        | Other Gains                                                      | F                          | X              |             |
| 11.5        | E          | 7290        | Other Losses                                                     | F                          | X              |             |
| <b>11.6</b> |            |             | <b>Other Revenue (without reciprocals) (RC 29)</b>               |                            |                | 2           |
| 11.6        | E          | 5990        | Collections for Others - Statement of Custodial Activity         | F                          | X              |             |
| 11.6        | E          | 5991        | Accrued Collections for Others - Statement of Custodial Activity | F                          | X              |             |
| <b>12</b>   |            |             | <b>Total Federal Earned Revenue</b>                              |                            |                |             |
| 12          |            |             | This line is calculated. Equals sum of 11.1 through 11.6         |                            |                |             |
| <b>13</b>   |            |             | <b>Department Total Earned Revenue</b>                           |                            |                |             |
| 13          |            |             | This line is calculated. Equals the sum of lines 10 and 12       |                            |                |             |
| <b>14</b>   |            |             | <b>Net Cost of Operations</b>                                    |                            |                |             |
| 14          |            |             | This line is calculated. Equals the sum of line 8 minus line 13  |                            |                |             |

**Footnotes and Additional Information:**

1/ USSGL account attribute domain "F" excludes intradepartmental amounts.

2/ For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.

3/ Reported by the Department of the Treasury.

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

| Line No.   | Trial Bal. | USSGL Acct. | USSGL Account Title                                                                          | USSGL Account Attribute/1 |                | Addl. Info. |
|------------|------------|-------------|----------------------------------------------------------------------------------------------|---------------------------|----------------|-------------|
|            |            |             |                                                                                              | Fed / NonFed              | Exch / Nonexch |             |
| <b>1</b>   |            |             | <b>Beginning Net Position Balance</b>                                                        |                           |                |             |
| 1          | B          | 3100        | Unexpended Appropriations - Cumulative                                                       |                           |                |             |
| 1          | B          | 3310        | Cumulative Results of Operations                                                             |                           |                |             |
| <b>2</b>   |            |             | <b>Non-Federal Prior Period Adjustments</b>                                                  |                           |                |             |
| <b>2.1</b> |            |             | <b>Changes in Accounting Principles</b>                                                      |                           |                |             |
| 2.1        | E          | 7401        | Prior-Period Adjustments Due to Changes in Accounting Principles                             | N                         |                |             |
| <b>2.2</b> |            |             | <b>Corrections of Errors</b>                                                                 |                           |                |             |
| 2.2        | E          | 7400        | Prior-Period Adjustments Due to Corrections of Errors                                        | N                         |                |             |
| <b>2.3</b> |            |             | <b>Corrections of Errors - Years Preceding the Prior Year</b>                                |                           |                |             |
| 2.3        | E          | 7405        | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year       | N                         |                |             |
| <b>3</b>   |            |             | <b>Federal Prior Period Adjustments</b>                                                      |                           |                | 2           |
| <b>3.1</b> |            |             | <b>Changes in Accounting Principles (RC 29)</b>                                              |                           |                |             |
| 3.1        | E          | 3109        | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles |                           |                |             |
| 3.1        | E          | 5709        | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles   |                           |                |             |
| 3.1        | E          | 7401        | Prior-Period Adjustments Due to Changes in Accounting Principles                             | F                         |                |             |
| <b>3.2</b> |            |             | <b>Corrections of Errors (RC 29)</b>                                                         |                           |                |             |
| 3.2        | E          | 3108        | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors            |                           |                |             |
| 3.2        | E          | 5708        | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors              |                           |                |             |
| 3.2        | E          | 7400        | Prior-Period Adjustments Due to Corrections of Errors                                        | F                         |                |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

| Line No.   | Trial Bal. | USSGL Acct. | USSGL Account Title                                                                                                | USSGL Account Attribute/1 |                | Addl. Info. |
|------------|------------|-------------|--------------------------------------------------------------------------------------------------------------------|---------------------------|----------------|-------------|
|            |            |             |                                                                                                                    | Fed / NonFed              | Exch / Nonexch |             |
| <b>3.3</b> |            |             | <b>Corrections of Errors - Years Preceding the Prior Year (RC 29)</b>                                              |                           |                |             |
| 3.3        | E          | 3105        | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year |                           |                |             |
| 3.3        | E          | 5705        | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year   |                           |                |             |
| 3.3        | E          | 7405        | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year                             | F                         |                |             |
|            |            |             |                                                                                                                    |                           |                |             |
| <b>4</b>   |            |             | <b>Adjusted Beginning Net Position Balance</b>                                                                     |                           |                |             |
| 4          |            |             | This line is calculated.                                                                                           |                           |                |             |
| 4          |            |             | For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, 3.1, 3.2, and 3.3.                                          |                           |                |             |
| 4          |            |             | For current year, equals sum of lines, 1, 2.1, 2.2, 3.1, and 3.2.                                                  |                           |                |             |
|            |            |             |                                                                                                                    |                           |                |             |
| <b>5</b>   |            |             | <b>Non-Federal Nonexchange Revenue:</b>                                                                            |                           |                |             |
|            |            |             |                                                                                                                    |                           |                |             |
| <b>5.1</b> |            |             | <b>Individual Income Tax and Tax Withholdings (for use by Treasury only)</b>                                       |                           |                |             |
| 5.1        | E          | 5801        | Tax Revenue Collected - Individual                                                                                 | N                         | T              |             |
| 5.1        | E          | 5821        | Tax Revenue Accrual Adjustment - Individual                                                                        | N                         | T              |             |
| 5.1        | E          | 5831        | Contra Revenue for Taxes - Individual                                                                              | N                         | T              |             |
| 5.1        | E          | 5891        | Tax Revenue Refunds - Individual                                                                                   | N                         | T              |             |
|            |            |             |                                                                                                                    |                           |                |             |
| <b>5.2</b> |            |             | <b>Corporation Income Taxes (for use by Treasury only)</b>                                                         |                           |                |             |
| 5.2        | E          | 5802        | Tax Revenue Collected - Corporate                                                                                  | N                         | T              |             |
| 5.2        | E          | 5822        | Tax Revenue Accrual Adjustment - Corporate                                                                         | N                         | T              |             |
| 5.2        | E          | 5832        | Contra Revenue for Taxes - Corporate                                                                               | N                         | T              |             |
| 5.2        | E          | 5892        | Tax Revenue Refunds - Corporate                                                                                    | N                         | T              |             |
|            |            |             |                                                                                                                    |                           |                |             |
| <b>5.3</b> |            |             | <b>Unemployment Taxes</b>                                                                                          |                           |                |             |
| 5.3        | E          | 5803        | Tax Revenue Collected - Unemployment                                                                               | N                         | T              |             |
| 5.3        | E          | 5823        | Tax Revenue Accrual Adjustment - Unemployment                                                                      | N                         | T              |             |
| 5.3        | E          | 5833        | Contra Revenue for Taxes - Unemployment                                                                            | N                         | T              |             |
| 5.3        | E          | 5893        | Tax Revenue Refunds - Unemployment                                                                                 | N                         | T              |             |
|            |            |             |                                                                                                                    |                           |                |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

| Line No.   | Trial Bal. | USSGL Acct. | USSGL Account Title                                    | USSGL Account Attribute/1 |                | Addl. Info. |
|------------|------------|-------------|--------------------------------------------------------|---------------------------|----------------|-------------|
|            |            |             |                                                        | Fed / NonFed              | Exch / Nonexch |             |
| <b>5.4</b> |            |             | <b>Excise Taxes</b>                                    |                           |                |             |
| 5.4        | E          | 5804        | Tax Revenue Collected - Excise                         | N                         | T              |             |
| 5.4        | E          | 5824        | Tax Revenue Accrual Adjustment - Excise                | N                         | T              |             |
| 5.4        | E          | 5834        | Contra Revenue for Taxes - Excise                      | N                         | T              |             |
| 5.4        | E          | 5894        | Tax Revenue Refunds - Excise                           | N                         | T              |             |
|            |            |             |                                                        |                           |                |             |
| <b>5.5</b> |            |             | <b>Estate and Gift Taxes</b>                           |                           |                |             |
| 5.5        | E          | 5805        | Tax Revenue Collected - Estate and Gift                | N                         | T              |             |
| 5.5        | E          | 5825        | Tax Revenue Accrual Adjustment - Estate and Gift       | N                         | T              |             |
| 5.5        | E          | 5835        | Contra Revenue for Taxes - Estate and Gift             | N                         | T              |             |
| 5.5        | E          | 5895        | Tax Revenue Refunds - Estate and Gift                  | N                         | T              |             |
|            |            |             |                                                        |                           |                |             |
| <b>5.6</b> |            |             | <b>Customs Duties</b>                                  |                           |                |             |
| 5.6        | E          | 5806        | Tax Revenue Collected - Customs                        | N                         | T              |             |
| 5.6        | E          | 5826        | Tax Revenue Accrual Adjustment - Customs               | N                         | T              |             |
| 5.6        | E          | 5836        | Contra Revenue for Taxes - Customs                     | N                         | T              |             |
| 5.6        | E          | 5896        | Tax Revenue Refunds - Customs                          | N                         | T              |             |
|            |            |             |                                                        |                           |                |             |
| <b>5.7</b> |            |             | <b>Other Taxes and Receipts</b>                        |                           |                |             |
| 5.7        | E          | 5310        | Interest Revenue - Other                               | N                         | T              |             |
| 5.7        | E          | 5311        | Interest Revenue - Investments                         | N                         | T              |             |
| 5.7        | E          | 5312        | Interest Revenue - Loans Receivable/Uninvested Funds   | N                         | T              |             |
| 5.7        | E          | 5317        | Contra Revenue for Interest Revenue - Loans Receivable | N                         | T              |             |
| 5.7        | E          | 5318        | Contra Revenue for Interest Revenue - Investments      | N                         | T              |             |
| 5.7        | E          | 5319        | Contra Revenue for Interest Revenue - Other            | N                         | T              |             |
| 5.7        | E          | 5320        | Penalties and Fines Revenue                            | N                         | T              |             |
| 5.7        | E          | 5324        | Contra Revenue for Penalties and Fines                 | N                         | T              |             |
| 5.7        | E          | 5400        | Funded Benefit Program Revenue                         | N                         | T              |             |
| 5.7        | E          | 5409        | Contra Revenue for Funded Benefit Program Revenue      | N                         | T              |             |
| 5.7        | E          | 5600        | Donated Revenue - Financial Resources                  | N                         | T              |             |
| 5.7        | E          | 5609        | Contra Revenue for Donations - Financial Resources     | N                         | T              |             |
| 5.7        | E          | 5610        | Donated Revenue - Nonfinancial Resources               | N                         | T              |             |
| 5.7        | E          | 5619        | Contra Donated Revenue - Nonfinancial Resources        | N                         | T              |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title                                              | USSGL Account Attribute/1 |                | Addl. Info. |
|----------|------------|-------------|------------------------------------------------------------------|---------------------------|----------------|-------------|
|          |            |             |                                                                  | Fed / NonFed              | Exch / Nonexch |             |
| 5.7      | E          | 5640        | Forfeiture Revenue - Cash and Cash Equivalents                   | N                         | T              |             |
| 5.7      | E          | 5649        | Contra Forfeiture Revenue - Cash and Cash Equivalents            | N                         | T              |             |
| 5.7      | E          | 5650        | Forfeiture Revenue - Forfeitures of Property                     | N                         | T              |             |
| 5.7      | E          | 5659        | Contra Forfeiture Revenue - Forfeitures of Property              | N                         | T              |             |
| 5.7      | E          | 5795        | Seigniorage                                                      | N                         |                | 5           |
| 5.7      | E          | 5800        | Tax Revenue Collected - Not Otherwise Classified                 | N                         | T              |             |
| 5.7      | E          | 5820        | Tax Revenue Accrual Adjustment - Not Otherwise Classified        | N                         | T              |             |
| 5.7      | E          | 5830        | Contra Revenue for Taxes - Not Otherwise Classified              | N                         | T              |             |
| 5.7      | E          | 5890        | Tax Revenue Refunds - Not Otherwise Classified                   | N                         | T              |             |
| 5.7      | E          | 5900        | Other Revenue                                                    | N                         | T              |             |
| 5.7      | E          | 5909        | Contra Revenue for Other Revenue                                 | N                         | T              |             |
| 5.7      | E          | 5923        | Valuation Change in Investments - Beneficial Interest in Trust   | N                         | T              |             |
| 5.7      | E          | 5990        | Collections for Others - Statement of Custodial Activity         | N                         | T              |             |
| 5.7      | E          | 5991        | Accrued Collections for Others - Statement of Custodial Activity | N                         | T              |             |
| 5.7      | E          | 7110        | Gains on Disposition of Assets - Other                           | N                         | T              |             |
| 5.7      | E          | 7111        | Gains on Disposition of Investments                              | N                         | T              |             |
| 5.7      | E          | 7180        | Unrealized Gains                                                 | N                         | T              |             |
| 5.7      | E          | 7190        | Other Gains                                                      | N                         | T              |             |
| 5.7      | E          | 7210        | Losses on Disposition of Assets - Other                          | N                         | T              |             |
| 5.7      | E          | 7211        | Losses on Disposition of Investments                             | N                         | T              |             |
| 5.7      | E          | 7280        | Unrealized Losses                                                | N                         | T              |             |
| 5.7      | E          | 7290        | Other Losses                                                     | N                         | T              |             |
| 5.7      | E          | 7500        | Distribution of Income - Dividend                                | N                         | T              |             |
| 5.8      |            |             | <b>Miscellaneous Earned Revenue</b>                              |                           |                | 3           |
| 5.9      |            |             | <b>Total Non-Federal Nonexchange Revenue</b>                     |                           |                |             |
| 5.9      |            |             | This line is calculated. Equals sum of lines 5.1 through 5.8.    |                           |                |             |
| 6        |            |             | <b>Federal Nonexchange Revenue:</b>                              |                           |                |             |
| 6.1      |            |             | <b>Federal Securities Interest Revenue (Nonexchange) (RC 03)</b> |                           |                | 2           |
| 6.1      | E          | 5311        | Interest Revenue - Investments                                   | F                         | T              | 6           |



## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

| Line No.   | Trial Bal.                                                         | USSGL Acct. | USSGL Account Title                                       | USSGL Account Attribute/1 |                | Addl. Info. |
|------------|--------------------------------------------------------------------|-------------|-----------------------------------------------------------|---------------------------|----------------|-------------|
|            |                                                                    |             |                                                           | Fed / NonFed              | Exch / Nonexch |             |
| 6.1        | E                                                                  | 5318        | Contra Revenue for Interest Revenue - Investments         | F                         | T              | 6           |
| 6.1        | E                                                                  | 7111        | Gains on Disposition of Investments                       | F                         | T              | 6           |
| 6.1        | E                                                                  | 7180        | Unrealized Gains                                          | F                         | T              | 6           |
| 6.1        | E                                                                  | 7211        | Losses on Disposition of Investments                      | F                         | T              | 6           |
| 6.1        | E                                                                  | 7280        | Unrealized Losses                                         | F                         | T              | 6           |
|            |                                                                    |             |                                                           |                           |                |             |
| <b>6.2</b> | <b>Borrowings and Other Interest Revenue (Nonexchange) (RC 05)</b> |             |                                                           |                           |                | 2           |
| 6.2        | E                                                                  | 5310        | Interest Revenue - Other                                  | F                         | T              | 6           |
| 6.2        | E                                                                  | 5312        | Interest Revenue - Loans Receivable/Uninvested Funds      | F                         | T              | 6           |
| 6.2        | E                                                                  | 5317        | Contra Revenue for Interest Revenue - Loans Receivable    | F                         | T              | 6           |
| 6.2        | E                                                                  | 5319        | Contra Revenue for Interest Revenue - Other               | F                         | T              | 6           |
|            |                                                                    |             |                                                           |                           |                |             |
| <b>6.3</b> | <b>Benefit Program Revenue (Nonexchange) (RC 26)</b>               |             |                                                           |                           |                | 2           |
| 6.3        | E                                                                  | 5400        | Funded Benefit Program Revenue                            | F                         | T              | 6           |
| 6.3        | E                                                                  | 5409        | Contra Revenue for Funded Benefit Program Revenue         | F                         | T              | 6           |
|            |                                                                    |             |                                                           |                           |                |             |
| <b>6.4</b> | <b>Other Taxes and Receipts (RC 29)</b>                            |             |                                                           |                           |                | 2           |
| 6.4        | E                                                                  | 5800        | Tax Revenue Collected - Not Otherwise Classified          | F                         | T              |             |
| 6.4        | E                                                                  | 5801        | Tax Revenue Collected - Individual                        | F                         | T              |             |
| 6.4        | E                                                                  | 5802        | Tax Revenue Collected - Corporate                         | F                         | T              |             |
| 6.4        | E                                                                  | 5803        | Tax Revenue Collected - Unemployment                      | F                         | T              |             |
| 6.4        | E                                                                  | 5804        | Tax Revenue Collected - Excise                            | F                         | T              |             |
| 6.4        | E                                                                  | 5805        | Tax Revenue Collected - Estate and Gift                   | F                         | T              |             |
| 6.4        | E                                                                  | 5806        | Tax Revenue Collected - Customs                           | F                         | T              |             |
| 6.4        | E                                                                  | 5820        | Tax Revenue Accrual Adjustment - Not Otherwise Classified | F                         | T              |             |
| 6.4        | E                                                                  | 5821        | Tax Revenue Accrual Adjustment - Individual               | F                         | T              |             |
| 6.4        | E                                                                  | 5822        | Tax Revenue Accrual Adjustment - Corporate                | F                         | T              |             |
| 6.4        | E                                                                  | 5823        | Tax Revenue Accrual Adjustment - Unemployment             | F                         | T              |             |
| 6.4        | E                                                                  | 5824        | Tax Revenue Accrual Adjustment - Excise                   | F                         | T              |             |
| 6.4        | E                                                                  | 5825        | Tax Revenue Accrual Adjustment - Estate and Gift          | F                         | T              |             |
| 6.4        | E                                                                  | 5826        | Tax Revenue Accrual Adjustment - Customs                  | F                         | T              |             |
| 6.4        | E                                                                  | 5830        | Contra Revenue for Taxes - Not Otherwise Classified       | F                         | T              |             |
| 6.4        | E                                                                  | 5831        | Contra Revenue for Taxes - Individual                     | F                         | T              |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title                                                                           | USSGL Account Attribute/1 |                | Addl. Info. |
|----------|------------|-------------|-----------------------------------------------------------------------------------------------|---------------------------|----------------|-------------|
|          |            |             |                                                                                               | Fed / NonFed              | Exch / Nonexch |             |
| 6.4      | E          | 5832        | Contra Revenue for Taxes - Corporate                                                          | F                         | T              |             |
| 6.4      | E          | 5833        | Contra Revenue for Taxes - Unemployment                                                       | F                         | T              |             |
| 6.4      | E          | 5834        | Contra Revenue for Taxes - Excise                                                             | F                         | T              |             |
| 6.4      | E          | 5835        | Contra Revenue for Taxes - Estate and Gift                                                    | F                         | T              |             |
| 6.4      | E          | 5836        | Contra Revenue for Taxes - Customs                                                            | F                         | T              |             |
| 6.4      | E          | 5890        | Tax Revenue Refunds - Not Otherwise Classified                                                | F                         | T              |             |
| 6.4      | E          | 5891        | Tax Revenue Refunds - Individual                                                              | F                         | T              |             |
| 6.4      | E          | 5892        | Tax Revenue Refunds - Corporate                                                               | F                         | T              |             |
| 6.4      | E          | 5893        | Tax Revenue Refunds - Unemployment                                                            | F                         | T              |             |
| 6.4      | E          | 5894        | Tax Revenue Refunds - Excise                                                                  | F                         | T              |             |
| 6.4      | E          | 5895        | Tax Revenue Refunds - Estate and Gift                                                         | F                         | T              |             |
| 6.4      | E          | 5896        | Tax Revenue Refunds - Customs                                                                 | F                         | T              |             |
| 6.4      | E          | 7212        | Losses on Disposition of Borrowings                                                           | F                         | T              |             |
| 6.4      | E          | 7290        | Other Losses                                                                                  | F                         | T              |             |
|          |            |             |                                                                                               |                           |                |             |
| 6.5      |            |             | <b>Total Federal Nonexchange Revenue</b>                                                      |                           |                |             |
| 6.5      |            |             | This line is calculated. Equals sum of lines 6.1 through 6.4.                                 |                           |                |             |
|          |            |             |                                                                                               |                           |                |             |
| 7        |            |             | <b>Budgetary Financing Sources:</b>                                                           |                           |                |             |
|          |            |             |                                                                                               |                           |                |             |
| 7.1      |            |             | <b>Appropriations Received As Adjusted (recissions and other adjustments) (RC 29)</b>         |                           |                | 2           |
| 7.1      | E          | 3101        | Unexpended Appropriations - Appropriations Received                                           |                           |                |             |
| 7.1      | E          | 3106        | Unexpended Appropriations - Adjustments                                                       |                           |                |             |
|          |            |             |                                                                                               |                           |                |             |
| 7.2      |            |             | <b>Appropriation of Unavailable Special or Trust Fund Receipts Transfers-In (RC 07)</b>       |                           |                | 2           |
| 7.2      | E          | 5740        | Appropriated Dedicated Collections Transferred In                                             | F                         |                | 6           |
|          |            |             |                                                                                               |                           |                |             |
| 7.3      |            |             | <b>Appropriation of Unavailable Special or Trust Fund Receipts Transfers-Out (RC 07)</b>      |                           |                | 2           |
| 7.3      | E          | 5745        | Appropriated Dedicated Collections Transferred Out                                            | F                         |                | 6           |
|          |            |             |                                                                                               |                           |                |             |
| 7.4      |            |             | <b>Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources (RC 08)</b> |                           |                | 2           |
| 7.4      | E          | 3102        | Unexpended Appropriations - Transfers-In                                                      | F                         |                |             |
| 7.4      | E          | 5755        | Nonexpenditure Financing Sources - Transfers-In - Other                                       | F                         |                |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

| Line No.    | Trial Bal. | USSGL Acct. | USSGL Account Title                                                                                            | USSGL Account Attribute/1 |                | Addl. Info. |
|-------------|------------|-------------|----------------------------------------------------------------------------------------------------------------|---------------------------|----------------|-------------|
|             |            |             |                                                                                                                | Fed / NonFed              | Exch / Nonexch |             |
| <b>7.5</b>  |            |             | <b>Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources (RC 08)</b>                 |                           |                | 2           |
| 7.5         | E          | 3103        | Unexpended Appropriations - Transfers-Out                                                                      | F                         |                |             |
| 7.5         | E          | 5765        | Nonexpenditure Financing Sources - Transfers-Out - Other                                                       | F                         |                |             |
| <b>7.6</b>  |            |             | <b>Expenditure Transfers-In of Financing Sources (RC 09)</b>                                                   |                           |                | 2           |
| 7.6         | E          | 5750        | Expenditure Financing Sources - Transfers-In                                                                   | F                         |                |             |
| 7.6         | E          | 5997        | Financing Sources Transferred In From Custodial Statement Collections                                          | F                         |                |             |
| <b>7.7</b>  |            |             | <b>Expenditure Transfers-Out of Financing Sources (RC 09)</b>                                                  |                           |                | 2           |
| 7.7         | E          | 5760        | Expenditure Financing Sources - Transfers-Out                                                                  | F                         |                |             |
| 7.7         | E          | 5998        | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | F                         |                |             |
| <b>7.8</b>  |            |             | <b>Nonexpenditure Transfer-In of Financing Sources - Capital Transfers (RC 11)</b>                             |                           |                |             |
| 7.8         | E          | 5756        | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers                                            | F                         |                |             |
| <b>7.9</b>  |            |             | <b>Nonexpenditure Transfer-Out of Financing Sources - Capital Transfers (RC 11)</b>                            |                           |                |             |
| 7.9         | E          | 5766        | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers                                           | F                         |                |             |
| 7.9         | E          | 5792        | Financing Sources To Be Transferred Out - Contingent Liability                                                 | F                         |                |             |
| <b>7.10</b> |            |             | <b>Collections for Others Transferred to the General Fund (RC 29)</b>                                          |                           |                |             |
| 7.10        | E          | 5990        | Collections for Others - Statement of Custodial Activity                                                       | F                         | T              | 7, 9        |
| 7.10        | E          | 5993        | Offset to Non-Entity Collections - Statement of Changes in Net Position                                        | F                         |                | 7, 9        |
| <b>7.11</b> |            |             | <b>Accrual for Amounts to be Collected for Others and Transferred to the General Fund (RC 29)</b>              |                           |                |             |
| 7.11        | E          | 5991        | Accrued Collections for Others - Statement of Custodial Activity                                               | F                         | T              | 7, 9        |
| 7.11        | E          | 5994        | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position                                | F                         |                | 7, 9        |
| <b>7.12</b> |            |             | <b>Other Budgetary Financing Sources (RC 29)</b>                                                               |                           |                | 2           |
| 7.12        | E          | 3107        | Unexpended Appropriations - Used                                                                               |                           |                |             |
| 7.12        | E          | 5320        | Penalties and Fines Revenue                                                                                    | F                         | T              |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

| Line No.    | Trial Bal.                                                            | USSGL Acct. | USSGL Account Title                                                             | USSGL Account Attribute/1 |                | Addl. Info. |
|-------------|-----------------------------------------------------------------------|-------------|---------------------------------------------------------------------------------|---------------------------|----------------|-------------|
|             |                                                                       |             |                                                                                 | Fed / NonFed              | Exch / Nonexch |             |
| 7.12        | E                                                                     | 5324        | Contra Revenue for Penalties and Fines                                          | F                         | T              |             |
| 7.12        | E                                                                     | 5700        | Expended Appropriations                                                         |                           |                |             |
| 7.12        | E                                                                     | 5790        | Other Financing Sources                                                         | F                         |                |             |
| 7.12        | E                                                                     | 5900        | Other Revenue                                                                   | F                         | T              | 4           |
| 7.12        | E                                                                     | 5909        | Contra Revenue for Other Revenue                                                | F                         | T              | 4           |
| 7.12        | E                                                                     | 5919        | Revenue and Other Financing Sources - Cancellations                             |                           |                |             |
| 7.12        | E                                                                     | 5990        | Collections for Others - Statement of Custodial Activity                        | F                         | T              | 7, 10       |
| 7.12        | E                                                                     | 5991        | Accrued Collections for Others - Statement of Custodial Activity                | F                         | T              | 7, 10       |
| 7.12        | E                                                                     | 5993        | Offset to Non-Entity Collections - Statement of Changes in Net Position         | F                         |                | 7, 10       |
| 7.12        | E                                                                     | 5994        | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | F                         |                | 7, 10       |
| 7.12        | E                                                                     | 7500        | Distribution of Income - Dividend                                               | F                         | T              |             |
|             |                                                                       |             |                                                                                 |                           |                |             |
| <b>7.13</b> | <b>Total Budgetary Financing Sources</b>                              |             |                                                                                 |                           |                |             |
| 7.13        | This line is calculated. Equals sum of lines 7.1 through 7.12.        |             |                                                                                 |                           |                |             |
|             |                                                                       |             |                                                                                 |                           |                |             |
| <b>8</b>    | <b>Other Financing Sources:</b>                                       |             |                                                                                 |                           |                |             |
|             |                                                                       |             |                                                                                 |                           |                |             |
| <b>8.1</b>  | <b>Transfers-In Without Reimbursement (RC 18)</b>                     |             |                                                                                 |                           |                | 2           |
| 8.1         | E                                                                     | 5720        | Financing Sources Transferred In Without Reimbursement                          | F                         |                |             |
| 8.1         | E                                                                     | 5775        | Nonbudgetary Financing Sources Transferred In                                   | F                         |                |             |
|             |                                                                       |             |                                                                                 |                           |                |             |
| <b>8.2</b>  | <b>Transfers-Out Without Reimbursement (RC 18)</b>                    |             |                                                                                 |                           |                | 2           |
| 8.2         | E                                                                     | 5730        | Financing Sources Transferred Out Without Reimbursement                         | F                         |                |             |
| 8.2         | E                                                                     | 5776        | Nonbudgetary Financing Sources Transferred Out                                  | F                         |                |             |
|             |                                                                       |             |                                                                                 |                           |                |             |
| <b>8.3</b>  | <b>Imputed Financing Sources (RC 25)</b>                              |             |                                                                                 |                           |                | 2           |
| 8.3         | E                                                                     | 5780        | Imputed Financing Sources                                                       | F                         |                |             |
|             |                                                                       |             |                                                                                 |                           |                |             |
| <b>8.4</b>  | <b>Non-Entity Collections Transferred to the General Fund (RC 29)</b> |             |                                                                                 |                           |                |             |
| 8.4         | E                                                                     | 5990        | Collections for Others - Statement of Custodial Activity                        | F                         | T              | 8, 9        |
| 8.4         | E                                                                     | 5993        | Offset to Non-Entity Collections - Statement of Changes in Net Position         | F                         |                | 8, 9        |
|             |                                                                       |             |                                                                                 |                           |                |             |

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

| Line No.   | Trial Bal. | USSGL Acct. | USSGL Account Title                                                                               | USSGL Account Attribute/1 |                | Addl. Info. |
|------------|------------|-------------|---------------------------------------------------------------------------------------------------|---------------------------|----------------|-------------|
|            |            |             |                                                                                                   | Fed / NonFed              | Exch / Nonexch |             |
| <b>8.5</b> |            |             | <b>Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund (RC 29)</b> |                           |                |             |
| 8.5        | E          | 5991        | Accrued Collections for Others - Statement of Custodial Activity                                  | F                         | T              | 8, 9        |
| 8.5        | E          | 5994        | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position                   | F                         |                | 8, 9        |
|            |            |             |                                                                                                   |                           |                |             |
| <b>8.6</b> |            |             | <b>Other Non-Budgetary Financing Sources (RC 29)</b>                                              |                           |                | 2           |
| 8.6        | E          | 5791        | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy                         | F                         |                |             |
| 8.6        | E          | 5990        | Collections for Others - Statement of Custodial Activity                                          | F                         | T              | 8, 10       |
| 8.6        | E          | 5991        | Accrued Collections for Others - Statement of Custodial Activity                                  | F                         | T              | 8, 10       |
| 8.6        | E          | 5993        | Offset to Non-Entity Collections - Statement of Changes in Net Position                           | F                         |                | 8, 10       |
| 8.6        | E          | 5994        | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position                   | F                         |                | 8, 10       |
|            |            |             |                                                                                                   |                           |                |             |
| <b>8.7</b> |            |             | <b>Total Other Financing Sources</b>                                                              |                           |                |             |
| 8.7        |            |             | This line is calculated. Equals sum of lines 8.1 through 8.6.                                     |                           |                |             |
|            |            |             |                                                                                                   |                           |                |             |
| <b>9</b>   |            |             | <b>Net Cost of Operations ()</b>                                                                  |                           |                |             |
|            |            |             |                                                                                                   |                           |                |             |
| <b>10</b>  |            |             | <b>Ending Net Position Balance</b>                                                                |                           |                |             |
| 10         |            |             | This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.13, 8.7, and 9.                       |                           |                |             |
|            |            |             |                                                                                                   |                           |                |             |

## SUPPLEMENT

## SECTION VI

Footnotes and Additional Information:

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

3/ As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.

4/ This account is associated with RC 24 rather than RC 29.

5/ Seigniorage is defined as "Other Financing Sources" (see SFFAS No. 7, paragraph 305) and has a non-Federal attribute. A new line to accommodate seigniorage with an "N" attribute was not added to the "Other Financing Sources" line since seigniorage does not meet the Financial Report's materiality threshold. As a result, seigniorage was added to the "Other Taxes and Receipts" line instead.

6/ Exclude General Fund (Trading Partner code 9900) activity in this account.

7/ Budgetary portion only.

8/ Non budgetary portion only.

9/Report only General Fund (Trading Partner code 9900) activity associated with this account. Beginning fiscal 2013, with the implementation of GTAS (<http://fms.treas.gov/gtas/index.html>), there will be a new Federal/NonFederal attribute domain value for General Fund "G" for General fund.

10/ Not related to the General Fund.