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# Treasury Financial Manual

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Transmittal Letter No. S2 13-02

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 13-02 rescinds T/L No. S2 13-01 USSGL, dated June 24, 2013.

## 3. Explanation of Updates

T/L No. S2 13-02 USSGL includes two parts:

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

## 4. Overall Changes to the USSGL

T/L S2 12-03 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.

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

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

**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 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

### 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 and Statement of Budgetary Resources—Revised

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

- Reclassified Balance Sheet—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 September 27, 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. 87, dated July 26, 2013. See the OMB Web site at [http://www.whitehouse.gov/sites/default/files/omb/assets/a11\\_current\\_year/2013\\_letter.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/2013_letter.pdf).
- OMB Circular No. A-11, "Preparation, Submission, and Execution of the Budget," dated July 26, 2013. See the OMB Web site at [http://www.whitehouse.gov/sites/default/files/omb/assets/a11\\_current\\_year/a\\_11\\_2013.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/a_11_2013.pdf).
- OMB Circular No. A-136, "Financial Reporting Requirements" (Form and Content), dated October 21, 2013. See the OMB Web site at <http://www.whitehouse.gov/sites/default/files/omb/assets/omb/circulars>

## 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: October 31, 2013

David A. Lebryk  
Commissioner

**U.S. Government Standard General Ledger  
Summary of Changes**

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
<b>Bulletin 2014-05</b>						
<b>Part 2 Fiscal 2014</b>						
<b>I</b>	<i>USSGL Chart of Accounts:</i>					
I	None		Bulletin No. 2014-05	2014	COA	
<b>II</b>	<i>USSGL Accounts and Definitions:</i>					
II	None		Bulletin No. 2014-05	2014	DEF	
<b>III</b>	<i>USSGL Account Transactions:</i>					
III	None		Bulletin No. 2014-05	2014	TC	
<b>IV</b>	<i>USSGL Account Attributes:</i>					
<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>						
IV	None		Bulletin No. 2014-05	2014	ATT TBL	
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
	<u>Attribute</u>					
IV	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain value from "X/N" to "X/K/N" to USSGL accounts 403200, 403400, 404200, 404400, 404700, 404800, 406000, 407000, 411100, 411200, 411300, 411400, 411500, 411600, 411700, 411800, 411900, 412000, 412500, 412800, 412900, 413000, 413800, 414600, 414700, 415000, 415100, 415200, 416000, 416500, 416700, 417000, 417300, 417500, 418000, 418300, 419000, 419100, 419200, 419300, 421000, 421200, 421500, 422200, 423100, 425200, 425300, 425500, 426000, 426100, 426200, 426300, 426400, 426500, 426600, 426700, 427100, 427300, 427500, 427600, 427700, 429000, 431000, 435100, 438700, 438800, 439100, 439500, 459000, 469000, 480200, 487200, 488200, 490200, 497200, 498200	Bulletin No. 2014-05	2014-07	ATT TBL	6
IV	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain value from "N" to "X/K/N" to USSGL accounts 412200, 415300, 415400, 415500, 416600, 429500, 438400, 439400, 490800	Bulletin No. 2014-05	2014-07	ATT TBL	6
IV	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain value from "K/N" to "X/K/N" to USSGL accounts 413200, 417200, 439800	Bulletin No. 2014-05	2014-07	ATT TBL	6
IV	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain value from "X/N" to "K/N" to USSGL accounts 439000	Bulletin No. 2014-05	2014-07	ATT TBL	6
IV	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain value from "X/K/N" to "K/N" to USSGL accounts 465000	Bulletin No. 2014-05	2014-07	ATT TBL	6
	<u>USSGL</u>					
IV	151100	Revised TAS Status attribute domain values from "U/E" to "U/E/C"	Bulletin No. 2014-05	2014-07	ATT TBL	7
IV	151300	Revised TAS Status attribute domain values from "U/E" to "U/E/C"	Bulletin No. 2014-05	2014-07	ATT TBL	7

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IV	151400	Revised TAS Status attribute domain values from "U/E" to "U/E/C"	Bulletin No. 2014-05	2014-07	ATT TBL	7
IV	151900	Revised TAS Status attribute domain values from "U/E" to "U/E/C"	Bulletin No. 2014-05	2014-07	ATT TBL	7
IV	320100	Deleted Federal Nonfederal attribute; Deleted Trading Partner Agency Identifier attribute; Deleted Trading Partner Main Account Code attribute	Bulletin No. 2014-05	2014-06	ATT TBL	7
IV	414000	Revised GTAS Fund Type Code attribute domain values from "EG/EP" to "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2014-05	2014-07	ATT TBL	1
IV	416500	Deleted Authority Type Code attribute domain values	Bulletin No. 2014-05	2014-07	ATT TBL	1
IV	416600	Revised GTAS Fund Type Code attribute domain values from "EP/ES/ET" to "EG/EP/ES/ET"	Bulletin No. 2014-05	2014-07	ATT TBL	1
IV	419100	Added Authority Type Code attribute domain values "P/S"; Added Federal NonFederal Code attribute domain value "F" Added Trading Partner Agency Identifier attribute; Added Trading Partner Main Account Code attribute	Bulletin No. 2014-05	2014-07	ATT TBL	1
IV	419200	Added Authority Type Code attribute domain values "P/S"	Bulletin No. 2014-05	2014-07	ATT TBL	1
IV	435000	Revised Begin End Indicator attribute domain value from "E" to "B/E"	Bulletin No. 2014-05	2014-06	ATT TBL	2
IV	438200	Revised Prior Year Adjustment Code attribute domain values from "P/X" to "B/P/X"	Bulletin No. 2014-05	2014-06	ATT TBL	12
IV	438800	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "OTR/SEQ"	Bulletin No. 2014-05	2014-07	ATT TBL	1
IV	463000	Revised Begin End Indicator attribute domain values from "B/E" to "E"	Bulletin No. 2014-05	2014-07	ATT TBL	8
IV	577600	Revised Federal Nonfederal attribute domain value from "F" to "F/N"	Bulletin No. 2014-05	2014-06	ATT TBL	7
<b>V</b>	<b><i>USSGL Crosswalks to Standard External Reports:</i></b>					
	<b>SF 133: Report on Budget Execution and Budgetary Resources:</b>					
	<u>Column</u>					
V	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "X/K/N" with a TAS Status attribute domain value of "U/E" for lines 1000, 1010, 1011, 1012, 1020, 1022, 1023, 1029, 1101, 1120, 1121, 1200, 1201, 1203, 1220, 1221, 1700, 1711, 1800, 1810, 2001, 2002, 2003, 2101, 2102, 2103, 2501, 2502, 3020, 4011, 4030, 4033, 4034, 4101, 4110, 4120, 4123, and 4124	Bulletin No. 2014-05	2014-07	SF-133	6
V	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain values from "N" to "X/K/N" with a TAS Status attribute domain value of "U/E" for lines 1000, 1020, 1101, 1102, 1201, 1203, 1400, 1702, and 1802	Bulletin No. 2014-05	2014-07	SF-133	6
V	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "X/K/N" with a TAS Status attribute domain value of "U" for lines 1010, 1011, 1020, 1040, 1041, 1042, 1100, 1101, 1102, 1103, 1104, 1105, 1120, 1121, 1132, 1133, 1134, 1135, 1137, 1138, 1150, 1151, 1152, 1170, 1171, 1200, 1201, 1203, 1204, 1220, 1221, 1232, 1234, 1235, 1236, 1250, 1251, 1252, 1270, 1271, 1300, 1330, 1400, 1422, 1430, 1500, 1522, 1530, 1531, 1600, 1622, 1630, 1631, 1700, 1710, 1711, 1720, 1725, 1726, 1740, 1741, 1742, 1800, 1810, 1811, 1820, 1822, 1824, 1825, 1840, 1841, 1842, 2202, 2203, 2302, 2303, 2403, 2501, 2502, 2503, 2504, 3010, 4010, 4031, 4053, 4100, 4121, 4122, and 4143	Bulletin No. 2014-05	2014-07	SF-133	6

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V	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain values from "K/N" to "X/K/N" with a TAS Status attribute domain value of "U" for lines 1000, 1020, 1120, 1203, 1220, 1400, 1603, 1725, 1810, and 1824	Bulletin No. 2014-05	2014-07	SF-133	6
V	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain values from "N" to "X/K/N" with a TAS Status attribute domain value of "U" for lines 1000, 1013, 1020, 1026, 1031, 1101, 1120, 1121, 1171, 1200, 1201, 1220, 1221, 1271, 1603, 1610, 1611, 1826, 2001, 2002, 2003, 2101, 2102, 2103, 2501, 2502, 3010, 3020, 4010, 4011, 4100, and 4110	Bulletin No. 2014-05	2014-07	SF-133	6
V	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain values from "N" to "K/N" with a TAS Status attribute domain value of "E" for lines 1060, 1070, 1071, 1072, 1080, 1082, 1083, and 1089	Bulletin No. 2014-05	2014-07	SF-133	6
V	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "K/N" with a TAS Status attribute domain value of "E" for lines 1020, 1131, 1200, 1230, 2503, and 3011	Bulletin No. 2014-05	2014-07	SF-133	6
V	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" with a TAS Status attribute domain value of "E" for lines 1020, 1029, 2403, 3011, 3041, 3071, 4051, and 4141	Bulletin No. 2014-05	2014-07	SF-133	6
			Bulletin No. 2014-05			
	<u>Line</u>		Bulletin No. 2014-05			
V	1000	Revised BEA Category Indicator attribute domain values from "D/M" to "M" with Reduction Type Code attribute domain value "XXX" for USSGL account 412700	Bulletin No. 2014-05	2014-07	SF-133	1
V	1000	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ES/ET" to "EG/EP/ER/ET" for USSGL account 414900	Bulletin No. 2014-05	2014-07	SF-133	1
V	1000	Revised GTAS BEA Category Code attribute domain values from "D/M" to "M" for USSGL account 416600	Bulletin No. 2014-05	2014-07	SF-133	1
V	1000	Added a row with BEA Category Code attribute domain value "D" for USSGL account 416600	Bulletin No. 2014-05	2014-07	SF-133	1
V	1000	Revised BEA Category Indicator attribute domain values from "D/M" to "D" with Reduction Type Code attribute domain value "XXX" for USSGL accounts 417100 and 417200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1000	Revised GTAS Fund Type Code attribute domain values from "EG" to "EG/ES/ET" for USSGL account 417100	Bulletin No. 2014-05	2014-07	SF-133	1
V	1000	Revised BEA Category Indicator attribute domain values from "D/M" to "M" with Reduction Type Code attribute domain value "SEQ/XXX" for USSGL accounts 417100 and 417200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1000	Revised GTAS Fund Type Code attribute domain values from "EP" to "ES/ET" for USSGL account 417200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1000	Added row with Reduction Type Code attribute domain value "XXX" for USSGL account 417200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1000	Added Beginning Balance USSGL account 435000	Bulletin No. 2014-05	2014-06	SF-133	2
V	1000	Added rows with Authority Type Code attribute domain values "B" and "C" to USSGL account 438400	Bulletin No. 2014-05	2014-03	SF-133	4

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V	1000	Added row with Reduction Type Code attribute domain value "OTR" and Authority Type Code attribute domain value "D" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1000	Added rows with Reduction Type Code attribute domain value "SEQ" and Authority Type Code attribute domain value "P" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1000	Added rows with Reduction Type Code attribute domain values "OTR/SEQ" and BEA Category Indicator attribute domain value "M" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1000	Added rows with Reduction Type Code attribute domain value "ATB/OTR/SEQ" and BEA Category Indicator attribute domain value "D" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1000	Revised Authority Type Code attribute domain values from "D/P/S" to "S" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1000	Revised BEA Category Indicator attribute domain values from "D/M" to "D" for USSGL accounts 438400 and 439800	Bulletin No. 2014-05	2014-07	SF-133	1
V	1000	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "OTR/SEQ" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1000	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ES/ET/TR" to "EP/ER/ET/TR" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1012	Revised Debit/Credit Indicator from "D" to "D/C" for USSGL accounts 419100 and 419900	Bulletin No. 2014-05	2014-07	SF-133	1
V	1012	Added Authority Type Code attribute domain values "P/S" to USSGL accounts 419100 and 419200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1012	Added Federal/Non-Federal Indicator attribute domain value "F" for USSGL account 419100	Bulletin No. 2014-05	2014-07	SF-133	1
V	1012	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL accounts 419100, 419200, and 419900	Bulletin No. 2014-05	2014-07	SF-133	1
V	1012	Deleted row with Debit/Credit Indicator "C" for USSGL accounts 419100 and 419900	Bulletin No. 2014-05	2014-07	SF-133	1
V	1012	Revised Debit/Credit Indicator from "C" to "D/C" for USSGL account 419200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1012	Deleted row with Debit/Credit Indicator "D" for USSGL account 419200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1012	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 419900	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised Reduction Type Code attribute domain values from "SEQ/XXX" to "XXX" for USSGL account 411300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Added rows with Reduction Type Code attribute domain value "SEQ" for USSGL accounts 411300, 438200, 438300, 438400, and 439200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised TAS Status Indicator attribute domain value from "U/E" to "U" for USSGL accounts 412400, 414000, and 438200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised GTAS Fund Type Code attribute domain value from "ET" to "ES/ET" for USSGL account 412400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Added a row with GTAS Fund Type Code attribute domain value "EG" for USSGL accounts 412400 and 415800	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Deleted row with GTAS Fund Type Code attribute domain value "ES" for USSGL account 412400	Bulletin No. 2014-05	2014-07	SF-133	1

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V	1020	Revised BEA Category Indicator attribute domain values from "D/M" to "M" for USSGL account 412600	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Added rows with Reduction Type Code attribute domain value "XXX" for USSGL accounts 412600, 417200, and 417300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised Authority Type Code attribute domain values from "B/P" to "P" with GTAS Fund Type Code attribute domain value "EG" for USSGL accounts 412800 and 412900	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised BEA Category Indicator attribute domain values from "D/M" to "D" for USSGL accounts 413000, 438700, and 439200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised Prior Year Adjustment Code attribute domain values from "B/P" to "P" for USSGL account 414000	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ER/ES/ET" for USSGL account 414600	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL account 414600	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Added a row with GTAS Fund Type Code attribute domain value "ER" for USSGL account 414600	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Added a row with GTAS Fund Type Code attribute domain value "ES" for USSGL account 415100	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER" to "EP/ER" for USSGL account 415800	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised GTAS BEA Category Code attribute domain values from "D/M" to "M" for USSGL account 416600	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Added a row with BEA Category Code "D" for USSGL account 416600	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised BEA Category Indicator attribute domain values from "D/M" to "D" with Reduction Type Code attribute domain value "XXX" for USSGL accounts 417100, 417200 and 417300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/ES/ET" for USSGL account 417100	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised BEA Category Indicator attribute domain values from "D/M" to "M" with Reduction Type Code attribute domain value "SEQ/XXX" for USSGL accounts 417100, 417200, and 417300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised GTAS Fund Type Code attribute domain value from "EP" to "ES/ET" for USSGL account 417200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/TR" to "EG/ES/ET" for USSGL account 417300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Added Authority Type Code attribute domain values "P/S" to USSGL accounts 419100 and 419200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Added Federal/Non-Federal Indicator attribute domain value "F" for USSGL account 419100	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Deleted USSGL accounts 419900, 423000, 423200, 423300, 423400, 483100, and 493100	Bulletin No. 2014-05	2014-05	SF-133	4

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V	1020	Revised Federal/Non-Federal Indicator attribute domain values from "E/F/N" to "F/N" for USSGL account 421200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "ATB" with Authority Type Code attribute domain value "S" for USSGL account 438200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/TR" for USSGL account 438200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Added rows with Reduction Type Code attribute domain values "OTR/SEQ" for USSGL accounts 438200, 438300, 438400, 438700, and 439200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Added row with Prior Year Adjustment Attribute domain value "B" for USSGL account 438200	Bulletin No. 2014-05	2014-06	SF-133	12
V	1020	Revised BEA Category Indicator attribute domain values from "D/M" to "D" with Authority Type Code attribute domain values "S" and "P" for USSGL account 438200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "OTR" with Authority Type Code attribute domain value "D" for USSGL account 438200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised GTAS Fund Type Code attribute domain values from "EP/ER/ES/ET/TR" to "ES/ET" for USSGL accounts 438200 and 438300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "OTR/SEQ" for USSGL accounts 438300, 438400, and 438800	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ER" for USSGL account 438300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Deleted row with Reduction Type Code attribute domain values "ATB/OTR/SEQ" for USSGL account 438300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised BEA Category Indicator attribute domain values from "D/M" to "D" with Authority Type Code attribute domain value "S" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised GTAS Fund Type Code attribute domain values from "EP/ER/ES/ET/TR" to "EP/ER/ET/TR" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Added rows with Reduction Type Code attribute domain values "ATB/OTR/SEQ" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Added rows with Reduction Type Code attribute domain value "OTR" for USSGL accounts 438400, 439200, and 439300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised BEA Category Indicator attribute domain values from "D/M" to "M" with Authority Type Code attribute domain values "B", "C", and "P" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised GTAS Fund Type Code attribute domain values from "EP/ER" to "EP" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised Authority Type Code attribute domain values from "D/P" to "P" for USSGL account 438700	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "OTR" with Authority Type Code attribute domain value "B" for USSGL accounts 439200 and 439300	Bulletin No. 2014-05	2014-07	SF-133	1

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V	1020	Revised Authority Type Code attribute domain values from "C/D/P/R/S" to "P" for USSGL account 439200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Added row with Reduction Type Code attribute domain values "ATB/OTR" for USSGL account 439200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Added row with Reduction Type Code attribute domain values "ATB/SEQ" for USSGL account 439200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised Authority Type Code attribute domain values from "C/D/P/R/S" to "D/P/S" for USSGL account 439300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "OTR/SEQ" with Authority Type Code "D/P/S" for USSGL account 439300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1020	Revised BEA Category Indicator attribute domain values from "D/M" to "D" with GTAS Fund Type Code attribute domain value "EG" for USSGL account 439800	Bulletin No. 2014-05	2014-07	SF-133	1
V	1029	Added Beginning Balance USSGL account 435000	Bulletin No. 2014-05	2014-06	SF-133	2
V	1060	Revised BEA Category Indicator attribute domain values from "D/M" to "M" with GTAS Fund Type Code "EG" for USSGL account 412700	Bulletin No. 2014-05	2014-07	SF-133	1
V	1060	Revised BEA Category Indicator attribute domain values from "D/M" to "D" with Reduction Type Code attribute domain value "XXX" for USSGL account 417100	Bulletin No. 2014-05	2014-07	SF-133	1
V	1060	Revised BEA Category Indicator attribute domain values from "D/M" to "M" with Reduction Type Code attribute domain value "SEQ/XXX" for USSGL account 417100	Bulletin No. 2014-05	2014-07	SF-133	1
V	1060	Revised GTAS Fund Type Code attribute domain values from "EG" to "EG/ES/ET" for USSGL account 417100	Bulletin No. 2014-05	2014-07	SF-133	1
V	1060	Added Beginning Balance USSGL account 435000	Bulletin No. 2014-05	2014-06	SF-133	2
V	1060	Added rows with Reduction Type Code attribute domain values "ATB/OTR/SEQ" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1060	Added row with Reduction Type Code attribute domain value "OTR" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1060	Added rows with Reduction Type Code attribute domain values "OTR/SEQ" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1060	Added rows with Reduction Type Code attribute domain value "SEQ" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1060	Revised BEA Category Indicator attribute domain values from "D/M" to "D" for USSGL account 439800	Bulletin No. 2014-05	2014-07	SF-133	1
V	1070	Deleted USSGL account 419900	Bulletin No. 2014-05	2014-07	SF-133	1
V	1072	Revised Debit/Credit Indicator from "C" to "D/C" for USSGL account 419100	Bulletin No. 2014-05	2014-07	SF-133	1
V	1072	Added Authority Type Code attribute domain values "P/S" to USSGL accounts 419100 and 419200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1072	Added Federal/Non-Federal Indicator attribute domain value "F" for USSGL account 419100	Bulletin No. 2014-05	2014-07	SF-133	1
V	1072	Revised Debit/Credit Indicator from "D" to "D/C" for USSGL account 419200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1072	Added USSGL account 419900	Bulletin No. 2014-05	2014-07	SF-133	1

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V	1080	Revised Reduction Type Code attribute domain values from "SEQ/XXX" to "XXX" for USSGL account 411300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Added rows with Reduction Type Code attribute domain value "SEQ" for USSGL accounts 411300, 438200, 438300, 438400, and 439200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised BEA Category Indicator attribute domain values from "D/M" to "M" for USSGL accounts 412400 and 412600	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised GTAS Fund Type Code attribute domain value from "ET" to "EG" for USSGL account 412400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Deleted row with GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 412400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Added rows with Reduction Type Code attribute domain value "XXX" for USSGL accounts 412600 and 417300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised Authority Type Code attribute domain values from "B/P" to "P" for USSGL accounts 412800 and 412900	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Deleted row with GTAS Fund Type Code attribute domain values "EG/EP" for USSGL account 414000	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ER/ES/ET" for USSGL account 414600	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL account 414600	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Added a row with GTAS Fund Type Code attribute domain value "ER" with USSGL account 414600	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Added USSGL account 415800	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised BEA Category Indicator attribute domain values from "D/M" to "D" with Reduction Type Code attribute domain value "XXX" for USSGL accounts 417100 and 417300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised GTAS Fund Type Code attribute domain values from "EG" to "EG/ES/ET" for USSGL account 417100	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised BEA Category Indicator attribute domain values from "D/M" to "M" with Reduction Type Code attribute domain value "SEQ/XXX" for USSGL accounts 417100 and 417300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/TR" to "EG/ES/ET" for USSGL account 417300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Added Authority Type Code attribute domain values "P/S" to USSGL accounts 419100 and 419200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Added Federal/Non-Federal Indicator attribute domain value "F" for USSGL account 419100	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Deleted USSGL accounts 419900, 423000, 423200, 423300, 423400, 483100, and 493100	Bulletin No. 2014-05	2014-05	SF-133	4
V	1080	Revised Federal/Non-Federal Indicator attribute domain values from "E/F/N" to "F/N" for USSGL account 421200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Added rows with Reduction Type Code attribute domain values "OTR/SEQ" for USSGL accounts 438200, 438300, 438400, 438700, and 439200	Bulletin No. 2014-05	2014-07	SF-133	1

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V	1080	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "OTR/SEQ" with Authority Type Code attribute domain value "S" for USSGL account 438200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/TR" to "EG/EP/ER" for USSGL account 438200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "OTR" with Authority Type Code attribute domain value "D" for USSGL account 438200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised BEA Category Indicator attribute domain values from "D/M" to "D" with Authority Type Code attribute domain value "P" for USSGL account 438200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised GTAS Fund Type Code attribute domain values from "EP/ER/ES/ET/TR" to "ES/ET" for USSGL accounts 438200 and 438300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "OTR/SEQ" with Authority Type Code attribute domain values "S" and "P" for USSGL accounts 438300, 438400, and 438800	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ER" for USSGL account 438300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised BEA Category Indicator attribute domain values from "D/M" to "D" for USSGL accounts 438400, 438700, and 439800	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised GTAS Fund Type Code attribute domain values from "EP/ER/ES/ET/TR" to "EP/ER/ET/TR" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Added rows with Reduction Type Code attribute domain values "ATB/OTR/SEQ" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Added rows with Reduction Type Code attribute domain value "OTR" for USSGL accounts 438400, 439200, and 439300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised Authority Type Code attribute domain values from "D/P" to "P" for USSGL account 438700	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised BEA Category Indicator attribute domain values from "D/M" to "D" with Authority Type Code attribute domain values "B" and "P" for USSGL account 439200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "OTR" with Authority Type Code attribute domain value "B" for USSGL accounts 439200 and 439300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised Authority Type Code attribute domain values from "C/D/P/R/S" to "P" for USSGL account 439200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Added row with Reduction Type Code attribute domain values "ATB/OTR" for USSGL account 439200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Added row with Reduction Type Code attribute domain values "ATB/SEQ" for USSGL account 439200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised Authority Type Code attribute domain values from "C/D/P/R/S" to "D/P/S" for USSGL account 439300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1080	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "OTR/SEQ" with Authority Type Code "D/P/S" for USSGL account 439300	Bulletin No. 2014-05	2014-07	SF-133	1

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V	1089	Added Beginning Balance USSGL account 435000	Bulletin No. 2014-05	2014-06	SF-133	2
V	1120	Revised GTAS Fund Type Code attribute domain values from "EP/ES/ET" to "EG/ES/ET" for USSGL account 416600	Bulletin No. 2014-05	2014-07	SF-133	1
V	1121	Revised GTAS Fund Type Code attribute domain values from "EP/ES/ET" to "EG/ES/ET" on USSGL account 416600	Bulletin No. 2014-05	2014-07	SF-133	1
V	1131	Revised Reduction Type Code attribute domain values from "OTR/SEQ" to "SEQ" for USSGL account 439300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1131	Revised Authority Type Code attribute domain values from "R" to "D/P/R/S" for USSGL account 439300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1139	Revised GTAS Fund Type Code attribute domain value from "EG/EP" to "EG" for USSGL account 414000	Bulletin No. 2014-05	2014-07	SF-133	1
V	1151	Deleted Authority Type Code attribute from USSGL account 416500	Bulletin No. 2014-05	2014-07	SF-133	1
V	1201	Revised GTAS Fund Type Code attribute domain value from "ET" to "ES/ET" for USSGL account 412400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1239	Revised GTAS Fund Type Code attribute domain value from "EG/EP" to "EP" for USSGL account 414000	Bulletin No. 2014-05	2014-07	SF-133	1
V	1251	Deleted Authority Type Code attribute from USSGL account 416500	Bulletin No. 2014-05	2014-07	SF-133	1
V	1422	Revised GTAS Fund Type Code from "EP" to "EP/ET" for USSGL account 414600	Bulletin No. 2014-05	2014-05	SF-133	3
V	1701	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/TR" for USSGL account 428300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1702	Added a row with GTAS Fund Type Code attribute domain value "EG" for USSGL account 415800	Bulletin No. 2014-05	2014-07	SF-133	1
V	1702	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "OTR/SEQ" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1702	Added rows with Reduction Type Code attribute domain value "ATB" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SF-133	1
V	1728	Revised GTAS Fund Type Code attribute domain values from "EG/EP" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 414000	Bulletin No. 2014-05	2014-07	SF-133	1
V	1800	Revised Federal/Non-Federal Indicator attribute domain values from "E/F/N" to "F/N" for USSGL account 421200	Bulletin No. 2014-05	2014-07	SF-133	1
V	1800	Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL account 427300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1800	Added a row with GTAS Fund Type Code attribute domain value "EP/ER" with USSGL account 427300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1801	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/TR" for USSGL account 428300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1801	Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL account 428300	Bulletin No. 2014-05	2014-07	SF-133	1

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V	1801	Added a row with GTAS Fund Type Code attribute domain values "EP/ER" with USSGL account 428300	Bulletin No. 2014-05	2014-07	SF-133	1
V	1827	Revised GTAS Fund Type Code attribute domain values from "EG/EP" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 414000	Bulletin No. 2014-05	2014-07	SF-133	1
V	2501	Revised GTAS Fund Type Code attribute domain value from "EG/ER" to "EG" for USSGL account 490800	Bulletin No. 2014-05	2014-07	SF-133	1
V	3061	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 419900	Bulletin No. 2014-05	2014-07	SF-133	1
V	3080	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 419900	Bulletin No. 2014-05	2014-07	SF-133	1
V	3081	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 419900	Bulletin No. 2014-05	2014-07	SF-133	1
V	3090	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 419900	Bulletin No. 2014-05	2014-07	SF-133	1
V	4122	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/TR" to "EP/ER" for USSGL account 427300	Bulletin No. 2014-05	2014-07	SF-133	1
			Bulletin No. 2014-05			
	<u>Footnote</u>		Bulletin No. 2014-05			
V	1	Deleted the reference to FACTS II	Bulletin No. 2014-05	2014-07	SF-133	5
V	3	Revised USSGL account reference from 4450, 4650, and 4620 to 445000, 465000, and 462000	Bulletin No. 2014-05	2014-07	SF-133	5
			Bulletin No. 2014-05			
<b>V</b>	<b>Program and Financing (P&amp;F) Schedule:</b>		Bulletin No. 2014-05			
	<u>Column</u>		Bulletin No. 2014-05			
V	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "X/K/N" with a TAS Status attribute domain value of "U/E" for lines 1020, 1950, 1955, 3020, 4011, 4030, 4033, 4034, 4101, 4110, 4120, 4123, and 4124	Bulletin No. 2014-05	2014-07	P&F	6
V	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain values from "N" to "X/K/N" with a TAS Status attribute domain value of "U/E" for lines 5090, 5091, 5092, 5093, 5096, and 5097	Bulletin No. 2014-05	2014-07	P&F	6
V	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "X/K/N" with a TAS Status attribute domain value of "U" for lines 0900, 1000, 1010, 1011, 1012, 1020, 1021, 1022, 1023, 1024, 1025, 1026, 1029, 1031, 1100, 1101, 1102, 1103, 1104, 1105, 1120, 1121, 1130, 1131, 1132, 1133, 1134, 1135, 1137, 1138, 1139, 1170, 1171, 1173, 1174, 1200, 1201, 1203, 1204, 1220, 1221, 1230, 1232, 1234, 1235, 1236, 1238, 1239, 1270, 1271, 1272, 1273, 1300, 1320, 1400, 1420, 1421, 1422, 1500, 1510, 1511, 1520, 1522, 1600, 1603, 1610, 1611, 1620, 1622, 1700, 1701, 1702, 1710, 1711, 1720, 1722, 1723, 1725, 1726, 1727, 1728, 1800, 1801, 1802, 1810, 1811, 1820, 1822, 1823, 1824, 1825, 1826, 1827, 3010, 3040, 3070, 4010, 4031, 4050, 4100, 4121, 4122, 4140, 5000, 5001, 5010, 5011, 5082, 5090, 5091, 5092, 5093, 5095, 5096, and 5097	Bulletin No. 2014-05	2014-07	P&F	6

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V	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain values from "K/N" to "X/K/N" with a TAS Status attribute domain value of "U" for line 1400	Bulletin No. 2014-05	2014-07	P&F	6
V	TAS Status	Revised TAS Status Transitioning Code attribute domain values from "X" to "X/K/N" with a TAS	Bulletin No. 2014-05	2014-07	P&F	6
V	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain values from "N" to "X/K/N" with a TAS Status attribute domain value of "U" for lines 0900, 1000, 1013, 1020, 1026, 1101, 1102, 1120, 1121, 1137, 1171, 1200, 1201, 1203, 1220, 1221, 1271, 1400, 1603, 1610, 1611, 1702, 1725, 1802, 1810, 1824, 1826, 1941, 3010, 3020, 4010, 4011, 4100, 4110, 5080, 5081, 5090, 5091, 5094, and 5095	Bulletin No. 2014-05	2014-07	P&F	6
V	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain values from "N" to "K/N" with a TAS Status attribute domain value of "E" for lines 1952, 5090, and 5091	Bulletin No. 2014-05	2014-07	P&F	6
V	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "K/N" with a TAS Status attribute domain value of "E" for lines 3011, 4052, and 4142	Bulletin No. 2014-05	2014-07	P&F	6
V	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" with a TAS Status attribute domain value of "E" for lines 3011, 3041, and 3071	Bulletin No. 2014-05	2014-07	P&F	6
			Bulletin No. 2014-05			
	<u>Line</u>		Bulletin No. 2014-05			
V	1000	Revised BEA Category Indicator attribute domain values from "D/M" to "M" with Reduction Type Code attribute domain value "XXX" for USSGL account 412700	Bulletin No. 2014-05	2014-07	P&F	1
V	1000	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ES/ET" to "EG/EP/ER/ET" for USSGL account 414900	Bulletin No. 2014-05	2014-07	P&F	1
V	1000	Revised GTAS BEA Category Code attribute domain values from "D/M" to "M" for USSGL account 416600	Bulletin No. 2014-05	2014-07	P&F	1
V	1000	Added a row with BEA Category Code attribute domain value "D" for USSGL account 416600	Bulletin No. 2014-05	2014-07	P&F	1
V	1000	Revised BEA Category Indicator attribute domain values from "D/M" to "D" with Reduction Type Code attribute domain value "XXX" for USSGL accounts 417100 and 417200	Bulletin No. 2014-05	2014-07	P&F	1
V	1000	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/ES/ET" for USSGL account 417100	Bulletin No. 2014-05	2014-07	P&F	1
V	1000	Revised BEA Category Indicator attribute domain values from "D/M" to "M" with Reduction Type Code attribute domain value "SEQ/XXX" for USSGL accounts 417100 and 417200	Bulletin No. 2014-05	2014-07	P&F	1
V	1000	Revised GTAS Fund Type Code attribute domain value from "EP" to "ES/ET" for USSGL account 417200	Bulletin No. 2014-05	2014-07	P&F	1
V	1000	Added row with Reduction Type Code attribute domain value "XXX" for USSGL account 417200	Bulletin No. 2014-05	2014-07	P&F	1
V	1000	Added rows with Authority Type Code attribute domain values "B" and "C" to USSGL account 438400	Bulletin No. 2014-05	2014-03	P&F	4
V	1000	Added row with Reduction Type Code attribute domain value "OTR" and Authority Type Code attribute domain value "D" for USSGL account 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	1000	Added rows with Reduction Type Code attribute domain value "SEQ" and Authority Type Code attribute domain value "P" for USSGL account 438400	Bulletin No. 2014-05	2014-07	P&F	1

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V	1000	Added rows with Reduction Type Code attribute domain values "OTR/SEQ" and BEA Category Indicator attribute domain value "M" for USSGL account 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	1000	Added rows with Reduction Type Code attribute domain value "ATB/OTR/SEQ" and BEA Category Indicator attribute domain value "D" for USSGL account 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	1000	Revised Authority Type Code attribute domain values from "D/P/S" to "S" for USSGL account 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	1000	Revised BEA Category Indicator attribute domain values from "D/M" to "D" for USSGL account 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	1000	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "OTR/SEQ" for USSGL account 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	1000	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ES/ET/TR" to "EP/ER/ET/TR" for USSGL account 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	1012	Revised Debit/Credit Indicator from "D" to "D/C" for USSGL accounts 419100 and 419900	Bulletin No. 2014-05	2014-07	P&F	1
V	1012	Added Authority Type Code attribute domain values "P/S" to USSGL accounts 419100 and 419200	Bulletin No. 2014-05	2014-07	P&F	1
V	1012	Added Federal/Non-Federal Indicator attribute domain value "F" for USSGL account 419100	Bulletin No. 2014-05	2014-07	P&F	1
V	1012	Revised Debit/Credit Indicator from "C" to "D/C" for USSGL account 419200	Bulletin No. 2014-05	2014-07	P&F	1
V	1012	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 419900	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised Reduction Type Code attribute domain values from "SEQ/XXX" to "XXX" for USSGL account 411300	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Added rows with Reduction Type Code attribute domain value "SEQ" for USSGL accounts 411300, 438200, 438300, 438400, and 439200	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised GTAS Fund Type Code attribute domain value from "ET" to "ES/ET" for USSGL account 412400	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Added a row with GTAS Fund Type Code attribute domain value "EG" for USSGL accounts 412400 and 415800	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Deleted row with GTAS Fund Type Code attribute domain value "ES" for USSGL account 412400	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised BEA Category Indicator attribute domain values from "D/M" to "M" for USSGL account 412600	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Added rows with Reduction Type Code attribute domain value "XXX" for USSGL accounts 412600, 417200, and 417300	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised Authority Type Code attribute domain values from "B/P" to "P" with GTAS Fund Type Code attribute domain value "EG" for USSGL accounts 412800 and 412900	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised BEA Category Indicator attribute domain values from "D/M" to "D" for USSGL accounts 413000, 438700, and 439200	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised Prior Year Adjustment Code attribute domain values from "B/P" to "P" for USSGL account 414000	Bulletin No. 2014-05	2014-07	P&F	1

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V	1020	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ER/ES/ET" for USSGL account 414600	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL account 414600	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Added a row with GTAS Fund Type Code attribute domain value "ER" for USSGL account 414600	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Added a row with GTAS Fund Type Code attribute domain value "ES" for USSGL account 415100	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER" to "EP/ER" for USSGL account 415800	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised GTAS BEA Category Code attribute domain values from "D/M" to "M" for USSGL account 416600	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Added a row with BEA Category Code "D" for USSGL account 416600	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised BEA Category Indicator attribute domain values from "D/M" to "D" with Reduction Type Code attribute domain value "XXX" for USSGL accounts 417100, 417200, and 417300	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/ES/ET" for USSGL account 417100	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised BEA Category Indicator attribute domain values from "D/M" to "M" with Reduction Type Code attribute domain value "SEQ/XXX" for USSGL accounts 417100, 417200, and 417300	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised GTAS Fund Type Code attribute domain value from "EP" to "ES/ET" for USSGL account 417200	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/TR" to "EG/ES/ET" for USSGL account 417300	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Added Authority Type Code attribute domain values "P/S" to USSGL accounts 419100 and 419200	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Added Federal/Non-Federal Indicator attribute domain value "F" for USSGL account 419100	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Deleted USSGL accounts 419900, 423000, 423200, 423300, 423400, 483100, and 493100	Bulletin No. 2014-05	2014-05	P&F	4
V	1020	Revised Federal/Non-Federal Indicator attribute domain values from "E/F/N" to "F/N" for USSGL account 421200	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL accounts 435100 and 439900	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised BEA Category Code attribute domain values from "D/M" to "D" with Authority Type Code attribute domain values "S" and "P" for USSGL account 438200	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "ATB" with Authority Type Code attribute domain value "S" for USSGL account 438200	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/TR" for USSGL account 438200	Bulletin No. 2014-05	2014-07	P&F	1

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V	1020	Added rows with Reduction Type Code attribute domain values "OTR/SEQ" for USSGL accounts 438200, 438300, 438400, 438700, and 439200	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Added row with Prior Year Adjustment Attribute domain value "B" for USSGL account 438200	Bulletin No. 2014-05	2014-06	P&F	12
V	1020	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "OTR" with Authority Type Code attribute domain value "D" for USSGL account 438200	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised GTAS Fund Type Code attribute domain values from "EP/ER/ES/ET/TR" to "ES/ET" for USSGL accounts 438200 and 438300	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "OTR/SEQ" for USSGL accounts 438300, 438400, and 438800	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ER" for USSGL account 438300	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Deleted row with Reduction Type Code attribute domain values "ATB/OTR/SEQ" for USSGL account 438300	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised BEA Category Indicator attribute domain values from "D/M" to "D" with Authority Type Code attribute domain value "S" for USSGL account 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised GTAS Fund Type Code attribute domain values from "EP/ER/ES/ET/TR" to "EP/ER/ET/TR" for USSGL account 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Added rows with Reduction Type Code attribute domain values "ATB/OTR/SEQ" for USSGL account 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Added rows with Reduction Type Code attribute domain value "OTR" for USSGL accounts 438400, 439200, and 439300	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised BEA Category Indicator attribute domain values from "D/M" to "M" with Authority Type Code attribute domain values "B", "C", and "P" for USSGL account 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised GTAS Fund Type Code attribute domain values from "EP/ER" to "EP" for USSGL account 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised Authority Type Code attribute domain values from "D/P" to "P" for USSGL account 438700	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "OTR" with Authority Type Code attribute domain value "B" for USSGL accounts 439200 and 439300	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised Authority Type Code attribute domain values from "C/D/P/R/S" to "P" for USSGL account 439200	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Added row with Reduction Type Code attribute domain values "ATB/OTR" for USSGL account 439200	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Added row with Reduction Type Code attribute domain values "ATB/SEQ" for USSGL account 439200	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised Authority Type Code attribute domain values from "C/D/P/R/S" to "D/P/S" for USSGL account 439300	Bulletin No. 2014-05	2014-07	P&F	1
V	1020	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "OTR/SEQ" with Authority Type Code "D/P/S" for USSGL account 439300	Bulletin No. 2014-05	2014-07	P&F	1

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V	1120	Revised GTAS Fund Type Code attribute domain values from "EP/ES/ET" to "EG/ES/ET" for USSGL account 416600	Bulletin No. 2014-05	2014-07	P&F	1
V	1120	Added a row with Beginning/Ending Indicator attribute domain value "E" for USSGL account 416600	Bulletin No. 2014-05	2014-07	P&F	1
V	1121	Revised GTAS Fund Type Code attribute domain values from "EP/ES/ET" to "EG/ES/ET" on USSGL account 416600	Bulletin No. 2014-05	2014-07	P&F	1
V	1131	Revised Reduction Type Code attribute domain values from "OTR/SEQ" to "SEQ" for USSGL account 439300	Bulletin No. 2014-05	2014-07	P&F	1
V	1131	Revised Authority Type Code attribute domain values from "R" to "D/P/R/S" for USSGL account 439300	Bulletin No. 2014-05	2014-07	P&F	1
V	1139	Revised GTAS Fund Type Code attribute domain value from "EG/EP" to "EG" for USSGL account 414000	Bulletin No. 2014-05	2014-07	P&F	1
V	1201	Revised GTAS Fund Type Code attribute domain value from "ET" to "ES/ET" for USSGL account 412400	Bulletin No. 2014-05	2014-07	P&F	1
V	1239	Revised GTAS Fund Type Code attribute domain value from "EG/EP" to "EP" for USSGL account 414000	Bulletin No. 2014-05	2014-07	P&F	1
V	1422	Revised GTAS Fund Type Code from "EP" to "EP/ET" for USSGL account 414600	Bulletin No. 2014-05	2014-05	P&F	3
V	1701	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/TR" for USSGL account 428300	Bulletin No. 2014-05	2014-07	P&F	1
V	1702	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "OTR/SEQ" for USSGL account 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	1702	Added rows with Reduction Type Code attribute domain value "ATB" for USSGL account 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	1728	Revised GTAS Fund Type Code attribute domain values from "EG/EP" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 414000	Bulletin No. 2014-05	2014-07	P&F	1
V	1800	Revised Federal/Non-Federal Indicator attribute domain values from "E/F/N" to "F/N" for USSGL account 421200	Bulletin No. 2014-05	2014-07	P&F	1
V	1800	Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL account 427300	Bulletin No. 2014-05	2014-07	P&F	1
V	1800	Added a row with GTAS Fund Type Code attribute domain value "EP/ER" with USSGL account 427300	Bulletin No. 2014-05	2014-07	P&F	1
V	1801	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/TR" for USSGL account 428300	Bulletin No. 2014-05	2014-07	P&F	1
V	1801	Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL account 428300	Bulletin No. 2014-05	2014-07	P&F	1
V	1801	Added a row with GTAS Fund Type Code attribute domain values "EP/ER" with USSGL account 428300	Bulletin No. 2014-05	2014-07	P&F	1
V	1827	Revised GTAS Fund Type Code attribute domain values from "EG/EP" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 414000	Bulletin No. 2014-05	2014-07	P&F	1

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V	1952	Revised GTAS Fund Type Code attribute domain value from "ET" to "ES/ET" for USSGL accounts 412600, 412700, 417100, 420100, 422100, 422200, 422500, 425100, 428700, 480100, 480200, and 490100	Bulletin No. 2014-05	2014-07	P&F	1
V	3061	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 419900	Bulletin No. 2014-05	2014-07	P&F	1
V	3080	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 419900	Bulletin No. 2014-05	2014-07	P&F	1
V	3081	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 419900	Bulletin No. 2014-05	2014-07	P&F	1
V	3090	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 419900	Bulletin No. 2014-05	2014-07	P&F	1
V	4122	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/TR" to "EP/ER" for USSGL account 427300	Bulletin No. 2014-05	2014-07	P&F	1
V	5010	Deleted USSGL accounts 120500, 120900, 167000, 167100, 167200, an 167900	Bulletin No. 2014-05	2014-07	P&F	1
V	5010	Revised Federal/Non-Federal Indicator attribute domain values from "N" to "E/N" for USSGL accounts 162100 and 162200	Bulletin No. 2014-05	2014-07	P&F	1
V	5011	Deleted USSGL accounts 120500, 120900, 167000, 167100, 167200, an 167900	Bulletin No. 2014-05	2014-07	P&F	1
V	5011	Revised Federal/Non-Federal Indicator attribute domain values from "N" to "E/N" for USSGL accounts 162100 and 162200	Bulletin No. 2014-05	2014-07	P&F	1
V	5090	Revised GTAS Fund Type Code attribute domain values from "EG" to "EG/TR" for USSGL account 438200	Bulletin No. 2014-05	2014-07	P&F	1
V	5090	Revised GTAS Fund Type Code attribute domain values from "EG/EP/TR" to "EP/ER" for USSGL account 438200	Bulletin No. 2014-05	2014-07	P&F	1
V	5091	Revised Prior Year Adjustment Code attribute domain value from "X" to "P/X" for USSGL accounts 415800, 438200, 438300, and 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	5091	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER" to "EP/ER" with TAS Status attribute domain value "U" for USSGL account 415800	Bulletin No. 2014-05	2014-07	P&F	1
V	5091	Revised Prior Year Adjustment Code attribute domain value from "P" to "P/X" for USSGL account 415800	Bulletin No. 2014-05	2014-07	P&F	1
V	5091	Revised TAS Status Indicator attribute domain values from "U" to "U/E" for USSGL account 415800	Bulletin No. 2014-05	2014-07	P&F	1
V	5091	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER" to "EG" for USSGL account 415800	Bulletin No. 2014-05	2014-07	P&F	1
V	5091	Revised GTAS Fund Type Code attribute domain values from "EG" to "EG/TR" for USSGL account 438200	Bulletin No. 2014-05	2014-07	P&F	1
V	5091	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438200	Bulletin No. 2014-05	2014-07	P&F	1
V	5091	Deleted rows with Reduction Type Code attribute domain values "ATB/OTR/SEQ" and Prior Year Adjustment Code attribute domain value "P" for USSGL accounts 438200 and 438400	Bulletin No. 2014-05	2014-07	P&F	1

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V	5091	Deleted rows with Reduction Type Code attribute domain values "OTR/SEQ" and Prior Year Adjustment Code attribute domain value "P" for USSGL accounts 438200, 438300, and 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	5091	Deleted rows with Reduction Type Code attribute domain value "SEQ" and Prior Year Adjustment Code attribute domain value "P" for USSGL accounts 438200 and 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	5091	Revised Prior Year Adjustment Code attribute domain value from "X" to "B/P/X" for USSGL account 439800	Bulletin No. 2014-05	2014-07	P&F	1
V	5091	Deleted rows with Prior Year Adjustment Code attribute domain values "B/P" for USSGL account 439800	Bulletin No. 2014-05	2014-07	P&F	1
V	5093	Revised Prior Year Adjustment Code attribute domain value from "X" to "P/X" for USSGL accounts 438200 and 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	5093	Deleted rows with Prior Year Adjustment Code attribute domain value "P" for USSGL accounts 438200 and 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	5097	Revised Prior Year Adjustment Code attribute domain value from "X" to "P/X" for USSGL accounts 438200 and 438400	Bulletin No. 2014-05	2014-07	P&F	1
V	5097	Deleted rows with Prior Year Adjustment Code attribute domain value "P" for USSGL accounts 438200 and 438400	Bulletin No. 2014-05	2014-07	P&F	1
	<u>Footnote</u>					
V	1	Deleted the reference to FACTS II	Bulletin No. 2014-05	2014-07	P&F	5
V	3	Revised USSGL account reference from 4450, 4650, and 4620 to 445000, 465000, and 462000	Bulletin No. 2014-05	2014-07	P&F	5
<b>V</b>	<b>FMS 2108: Yearend Closing Statement:</b>					
	<i>Preclosing Unexpended Balance for Fiscal 2014 Reporting</i>					
	<u>Column 2</u>					
V	162100	Revised Fed/Non Fed attribute domain value from "F/N" to "F" for USSGL account 162100.	Bulletin No. 2014-05	2014-07	FMS 2108	8
	<i>Borrowing and Contract Authority: New Authority and Rescissions</i>					
	<u>Column 3</u>					
V	415300	Revised TAS Status Transitioning Code attribute domain value from "N" to "X/K/N" for USSGL account 415300	Bulletin No. 2014-05	2014-07	FMS 2108	6
	<i>Appropriations to Liquidate Contract Authority and Borrowings</i>					
	<u>Column 4</u>					
V	413600	Revised Prior Year Adjustment (PY Adj) attribute domain values from "P/X" to "X" for USSGL account 413600 with a Beginning Balance.	Bulletin No. 2014-05	2014-07	FMS 2108	8
V	415400	Revised TAS Status Transitioning Code attribute domain value from "N" to "X/K/N" for USSGL account 415400	Bulletin No. 2014-05	2014-07	FMS 2108	6
V	415500	Revised TAS Status Transitioning Code attribute domain value from "N" to "X/K/N" for USSGL account 415500	Bulletin No. 2014-05	2014-07	FMS 2108	6

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		<i>Borrowing and Contract Authority Adjustments</i>				
	<u>Column 5</u>					
V	413200	Revised TAS Status Transitioning Code attribute domain value from "N" to "X/K/N" for USSGL account 413200	Bulletin No. 2014-05	2014-07	FMS 2108	6
		<i>Reimbursements Earned and Refunds</i>				
	<u>Column 7</u>					
V	416600	Revised TAS Status Transitioning Code attribute domain value from "N" to "X/K/N" for USSGL account 416600	Bulletin No. 2014-05	2014-07	FMS 2108	6
		<i>Accounts Payable and Other Liabilities</i>				
	<u>Column 10</u>					
V	417200	Revised TAS Status Transitioning Code attribute domain value from "K/N" to "X/K/N" for USSGL account 417200	Bulletin No. 2014-05	2014-07	FMS 2108	6
		<i>Unobligated Balance</i>				
	<u>Column 11</u>					
V	435700	Revised TAS Status Transitioning Code attribute domain value from "X/N" to "X/K/N" for USSGL account 435700	Bulletin No. 2014-05	2014-07	FMS 2108	6
V	439400	Revised TAS Status Transitioning Code attribute domain value from "N" to "X/K/N" for USSGL account 439400	Bulletin No. 2014-05	2014-07	FMS 2108	6
V	439800	Revised TAS Status Transitioning Code attribute domain value from "K/N" to "X/K/N" for USSGL account 439800	Bulletin No. 2014-05	2014-07	FMS 2108	6
V	465000	Revised TAS Status Transitioning Code attribute domain value from "X/K/N" to "K/N" for USSGL account 465000	Bulletin No. 2014-05	2014-07	FMS 2108	6
	<u>Footnote</u>					
V	None		Bulletin No. 2014-05	2014	FMS 2108	
<b>V</b>	<b>Balance Sheet:</b>					
	<u>Line</u>					
V	None		Bulletin No. 2014-05	2014	BS	
	<u>Footnote</u>					
V	None		Bulletin No. 2014-05	2014	BS	
<b>V</b>	<b>Statement of Net Cost:</b>					
	<u>Line</u>					

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	None		Bulletin No. 2014-05	2014	SNC	
	<u>Footnote</u>					
V	None		Bulletin No. 2014-05	2014	SNC	
<b>V</b>	<b>Statement of Changes in Net Position:</b>					
	<u>Line</u>					
V	None		Bulletin No. 2014-05	2014	SCNP	
	<u>Footnote</u>					
V	None		Bulletin No. 2014-05	2014	SCNP	
<b>V</b>	<b>Statement of Budgetary Resources:</b>					
	<u>Column</u>					
V	None		Bulletin No. 2014-05	2014	SBR	
	<u>Line</u>					
V	1000	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ES/ET" to "EG/EP/ER/ET" for USSGL account 414900	Bulletin No. 2014-05	2014-07	SBR	1
V	1000	Revised GTAS Fund Type Code attribute domain values from "EP/ES/ET" to "EG/EP/ES/ET" for USSGL account 416600	Bulletin No. 2014-05	2014-07	SBR	1
V	1000	Added Beginning Balance USSGL account 435000	Bulletin No. 2014-05	2014-06	SBR	2
V	1000	Added rows with Authority Type Code attribute domain values "B" and "C" for USSGL account 438400	Bulletin No. 2014-05	2014-03	SBR	4
V	1000	Added rows with Authority Type Code attribute domain values "P" and "D" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SBR	1
V	1000	Revised Authority Type Code attribute domain values from "D/P/S" to "S" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SBR	1
V	1000	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ES/ET/TR" to "EG/EP/ER/ET/TR" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Revised TAS Status Indicator attribute domain value from "U/E" to "U" for USSGL accounts 412400 and 414000	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Added row with GTAS Fund Type Code attribute domain value "EG" for USSGL accounts 412400, 412800, 412900, and 415800	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Revised GTAS Fund Type Code attribute domain value from "ET" to "ES/ET" for USSGL account 412600	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Revised GTAS Fund Type Code attribute domain value from "EG/ES/ET" to "ES/ET" for USSGL accounts 412800 and 412900	Bulletin No. 2014-05	2014-07	SBR	1

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V	1020	Added row with GTAS Fund Type Code attribute domain value "ER" for USSGL account 414600	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Revised Authority Type Code attribute domain values from "B/P/S" to "P/S" for USSGL account 414600	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Added row with GTAS Fund Type Code attribute domain value "ES" for USSGL account 415100	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Revised GTAS Fund Type Code attribute domain value from "EG/EP/ER" to "EP/ER" for USSGL account 415800	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Revised GTAS Fund Type Code attribute domain values from "EP/ES/ET" to "EG/EP/ES/ET" for USSGL account 416600	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ES/ET" for USSGL account 417300	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Added Authority Type Code attribute domain values "P/S" to USSGL accounts 419100 and 419200	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Added Federal/Non-Federal Indicator attribute domain value "F" for USSGL account 419100	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Deleted USSGL accounts 419900, 423000, 423200, 423300, 423400, 483100, and 493100	Bulletin No. 2014-05	2014-05	SBR	4
V	1020	Revised Federal/Non-Federal Indicator attribute domain values from "E/F/N" to "F/N" for USSGL account 421200	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Added row with GTAS Fund Type Code attribute domain values "EP/ER/ES/ET" for USSGL account 438200	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Added row with GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 438200	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Deleted row with GTAS Fund Type Code attribute domain value "ES/ET" for USSGL account 438300	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Revised GTAS Fund Type Code attribute domain value from "EP/ER/ES/ET/TR" to "EP/ER/ES/ET" for USSGL account 438300	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/TR" for USSGL account 438300	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Revised GTAS Fund Type Code attribute domain value from "EP/ER/ES/ET/TR" to "EG/EP/ER/ER/TR" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Revised GTAS Fund Type Code attribute domain value from "EP/ER" to "EP/ER/ES/ET" for USSGL account 438400	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Added row with GTAS Fund Type Code attribute domain values "EG/EP/ER/ET" for USSGL accounts 439200 and 439300	Bulletin No. 2014-05	2014-07	SBR	1
V	1020	Revised Authority Type Code attribute domain values from "B/C/D/P/R/S" to "B/D/P/R/S" for USSGL accounts 439200 and 439300	Bulletin No. 2014-05	2014-07	SBR	1

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V	1043	Added Authority Type Code attribute domain values "P/S" to USSGL accounts 419100 and 419200	Bulletin No. 2014-05	2014-07	SBR	1
V	1043	Added Federal/Non-Federal Indicator attribute domain value "F" for USSGL account 419100	Bulletin No. 2014-05	2014-07	SBR	1
V	1043	Revised Debit/Credit Indicator from "C" to "D/C" for USSGL account 419900	Bulletin No. 2014-05	2014-07	SBR	1
V	1043	Revised TAS Status Indicator attribute domain value from "E" to "U/E" for USSGL account 419900	Bulletin No. 2014-05	2014-07	SBR	1
V	1043	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 419900	Bulletin No. 2014-05	2014-07	SBR	1
V	1043	Deleted row with GTAS Fund Type Code attribute domain value "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 419900	Bulletin No. 2014-05	2014-07	SBR	1
V	1043	Added Beginning Balance USSGL account 435000	Bulletin No. 2014-05	2014-06	SBR	2
V	1290	Deleted Authority Type Code attribute from USSGL account 416500	Bulletin No. 2014-05	2014-07	SBR	1
V	1290	Revised GTAS Fund Type Code attribute domain values from "EP/ES/ET" to "EG/EP/ES/ET" for USSGL account 416600	Bulletin No. 2014-05	2014-07	SBR	1
V	1490	Revised GTAS Fund Type Code from "EP/ER" to "EP/ER/ET" for USSGL account 414600	Bulletin No. 2014-05	2014-05	SBR	3
V	1890	Revised GTAS Fund Type Code attribute domain value from "EG/EP" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 414000	Bulletin No. 2014-05	2014-07	SBR	1
V	1890	Added row with GTAS Fund Type Code attribute domain values "EG" for USSGL account 415800	Bulletin No. 2014-05	2014-07	SBR	1
V	1890	Revised Federal/Non-Federal Indicator attribute domain values from "E/F/N" to "F/N" for USSGL account 421200	Bulletin No. 2014-05	2014-07	SBR	1
V	1890	Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/TR" for USSGL account 428300	Bulletin No. 2014-05	2014-07	SBR	1
V	3066	Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 419900	Bulletin No. 2014-05	2014-07	SBR	1
V	3082	Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 419900	Bulletin No. 2014-05	2014-07	SBR	1
V	3090	Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 419900	Bulletin No. 2014-05	2014-07	SBR	1
	<u>Footnote</u>					
V	3	Revised USSGL account reference from 4450, 4650, and 4620 to 445000, 465000, and 462000	Bulletin No. 2014-05	2014-07	SBR	5
<b>V</b>	<b>Statement of Custodial Activity:</b>					
	<u>Line</u>					
V	None		Bulletin No. 2014-05	2014	SCA	
	<u>Footnote</u>					
V	None		Bulletin No. 2014-05	2014	SCA	

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<b>VI</b>	<b><i>USSGL Crosswalks to Reclassified Statements:</i></b>					
	<b>Reclassified Balance Sheet:</b>					
	<u>Line</u>					
VI	None		Bulletin No. 2014-05	2014	RBS	
	<u>Footnote</u>					
VI	None		Bulletin No. 2014-05	2014	RBS	
<b>VI</b>	<b>Reclassified Statement of Net Cost:</b>					
	<u>Line</u>					
VI			Bulletin No. 2014-05	2014	RSNC	
	<u>Footnote</u>					
VI	None		Bulletin No. 2014-05	2014	RSNC	
<b>VI</b>	<b>Reclassified Statement of Changes in Net Position</b>					
	<u>Line</u>					
VI	None		Bulletin No. 2014-05	2014	RSCNP	
	<u>Footnote</u>					
VI	None		Bulletin No. 2014-05	2014	RSCNP	
<b>VII</b>	<b><i>Validations and Edits for Fiscal 2014 Reporting</i></b>					
<b>VII</b>	<b>Validations</b>					
	<u>Validation Number</u>					
VII	17E	Deleted USSGL account 438400 with the "X" domain value for the Prior Year Adjustment Code Attribute and domain value "E" with the TAS Status Attribute	Bulletin No. 2014-05	2014-03	VAL	8
VII	21E	Added Pass condition for TAS 096 X3122000 with Fund Type Attribute Domain Value "EG" and USSGL account 417100	Bulletin No. 2014-05	2014-03	VAL	1
VII	21E	Added Pass condition for TAS 096 X3122000 with Fund Type Attribute Domain Value "EG" and USSGL account 417300	Bulletin No. 2014-05	2014-03	VAL	1
VII	27	Added Credit Cohort Year Attribute Domain Value "2014" with Budgetary/Proprietary Attribute Domain Value "B" and Financing Account Code Attribute Domain Value "D"	Bulletin No. 2014-05	2014-03	VAL	6
VII	27	Added Credit Cohort Year Attribute Domain Value "2014" with Budgetary/Proprietary Attribute Domain Value "B" and Financing Account Code Attribute Domain Value "G"	Bulletin No. 2014-05	2014-03	VAL	6
VII	36	Added 0201875 and 0200505 to the list of allowable Fund Families	Bulletin No. 2014-05	2014-03	VAL	8
VII	44E	Added a Pass condition for TAS 07020132015 0715000 with USSGL account 415800	Bulletin No. 2014-05	2014-03	VAL	1

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VII	44E	Added a Pass condition for TAS 07020132015 0715000 with USSGL account 439800	Bulletin No. 2014-05	2014-03	VAL	1
VII	44E	Added a Pass condition for TAS 07020142016 0715000 with USSGL account 415800	Bulletin No. 2014-05	2014-03	VAL	1
VII	44E	Added a Pass condition for TAS 07020142016 0715000 with USSGL account 439800	Bulletin No. 2014-05	2014-03	VAL	1
VII	58	Deleted Validation to limit the use of the "Z" domain value for the Federal/Non-Federal indicator to USSGL accounts 134200, 161000, 161100, 161200, 161300, 531100, 711100, and 721100 for Deposit Fund Type (DF) TAS	Bulletin No. 2014-05	2014-03	VAL	8
VII	58	Added validation to restrict the use of USSGL account 435000 Begin/End Attribute Domain Value "B"	Bulletin No. 2014-05	2014-06	VAL	2
VII	58E	Added Exception to allow use of USSGL account 435000 Begin/End Attribute Domain Value "B" for TAS 07520122012 0580000	Bulletin No. 2014-05	2014-06	VAL	2
VII	59	Added validation to restrict the use of USSGL account 577600 and Federal/Non Federal Attribute Domain Value "N"	Bulletin No. 2014-05	2014-06	VAL	9
VII	59E	Added Exception to allow use of USSGL account 577600 Federal/Non Federal Attribute Domain Value "N" for GTAS Fund Type Code Attribute Domain Value "GA" (General Fund Authority)	Bulletin No. 2014-05	2014-06	VAL	9
VII	60	Added validation to restrict the use of USSGL account 438200 and Prior Year Adjustment Code Attribute Domain Value "B"	Bulletin No. 2014-05	2014-06	VAL	9
VII	60E	Added Exception to allow use of USSGL account 438200 with Prior Year Adjustment Code "B" Attribute Domain Value "N" for TAS 069X5423	Bulletin No. 2014-05	2014-06	VAL	9
<b>VII</b>	<b>Edits</b>					
	<u>Edit Number</u>					
VII	2	Added SF133 Line 1102 - Appropriation (previously unavailable)	Bulletin No. 2014-05	2014-03	EDITS	8
VII	8	Added USSGL account 161100 with Begin/End Attribute Domain Value "E" and Fed/NonFed Attribute Domain Value "Z"	Bulletin No. 2014-05	2014-03	EDITS	7
VII	12	Added USSGL account 161000 with Begin/End Attribute Domain Value "E" and Fed/NonFed Attribute Domain Value "Z"	Bulletin No. 2014-05	2014-03	EDITS	7
VII	21	Added USSGL account 417100 to the 417100 closing group	Bulletin No. 2014-05	2014-06	EDITS	2
VII	21	Added USSGL account 439900 with Debit/Credit Attribute Domain Value "C" and TAS Status Attribute Domain Value "U"	Bulletin No. 2014-05	2014-06	EDITS	2
VII	21	Added USSGL account 439900 with Debit/Credit Attribute Domain Value "D" and TAS Status Attribute Domain Value "E"	Bulletin No. 2014-05	2014-06	EDITS	2
VII	21	Deleted USSGL account 417100 from the 408300 closing group	Bulletin No. 2014-05	2014-06	EDITS	2
VII	24	Added USSGL account 415500	Bulletin No. 2014-05	2014-03	EDITS	8
<b>Bulletin 2014-04</b>						

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<b>Part 1 Fiscal 2013</b>						
<b>I</b>	<b>USSGL Chart of Accounts:</b>					
I	None					
<b>II</b>	<b>USSGL Accounts and Definitions:</b>					
II	None					
<b>III</b>	<b>USSGL Account Transactions:</b>					
III	None					
<b>IV</b>	<b>USSGL Account Attributes:</b>					
<b>USSGL Proprietary Account Attribute Definition Report:</b>						
IV	None					
<b>IV</b>	<b>USSGL Proprietary Account Attribute Table:</b>					
IV	None					
<b>IV</b>	<b>FACTS II - Attribute Definition Report:</b>					
IV	None					
<b>IV</b>	<b>FACTS II USSGL Account Attribute Table:</b>					
	<u>Account</u>					
IV	None					
IV						
<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>					
V	None			2013	SF-133/P&F	
	<u>Line</u>					
V	5080	Revised Debit Function Indicator to "+" and Credit Function Indicator to "-" for USSGL accounts 2510 and 2590	Bulletin No. 2014-04	2013	SF-133/P&F	
V	5081	Revised Debit Function Indicator to "+" and Credit Function Indicator to "-" for USSGL accounts 2510 and 2590	Bulletin No. 2014-04	2013	SF-133/P&F	
V	5082	Revised Debit Function Indicator to "-" and Credit Function Indicator to "+" for USSGL account 4128	Bulletin No. 2014-04	2013	SF-133/P&F	
V	5082	Revised Debit Function Indicator to "+" and Credit Function Indicator to "-" for USSGL account 4145	Bulletin No. 2014-04	2013	SF-133/P&F	

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V	5091	Added a row with Prior Year Adjustment Code attribute domain value "P" for USSGL accounts 4158, 4382, 4383, and 4384	Bulletin No. 2014-04	2013	SF-133/P&F	
V	5091	Added a row with Prior Year Adjustment Code attribute domain values "B/P" for USSGL account 4398	Bulletin No. 2014-04	2013	SF-133/P&F	
V	5093	Added a row with Prior Year Adjustment Code attribute domain value "P" for USSGL accounts 4382 and 4384	Bulletin No. 2014-04	2013	SF-133/P&F	
V	5095	Added a row with Prior Year Adjustment Code attribute domain value "P" for USSGL accounts 4382 and 4384	Bulletin No. 2014-04	2013	SF-133/P&F	
V	5097	Added a row with Prior Year Adjustment Code attribute domain value "P" for USSGL accounts 4382 and 4384	Bulletin No. 2014-04	2013	SF-133/P&F	
	<u>Footnote</u>					
V	None			2013	SF-133/P&F	
<b>V</b>	<b>FMS 2108: Yearend Closing Statement:</b>					
	<i>Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 Reporting</i>					
	<u>Column</u>					
V	None					
	<i>Definite Borrowing Authority for Fiscal 2013 Reporting</i>					
	<u>Column</u>					
V	None					
	<i>Indefinite Borrowing Authority for Fiscal 2013 Reporting</i>					
V	None					
	<i>Definite Contract Authority for Fiscal 2013 Reporting</i>					
	<u>Column</u>					
V	None					
	<i>Indefinite Contract Authority for Fiscal 2013 Reporting</i>					
	<u>Column</u>					
V	None					
	<i>Reimbursements Earned and Refunds</i>					
	<u>Column</u>					
V	None					
	<u>Footnote</u>					
V	None					
<b>V</b>	<b>Balance Sheet:</b>					

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	<u>Line</u>					
V	None					
	<u>Footnote</u>					
V	None					
<b>V</b>	<b>Statement of Net Cost:</b>					
	<u>Line</u>					
V	None					
	<u>Footnote</u>					
V	None					
<b>V</b>	<b>Statement of Changes in Net Position:</b>					
	<u>Line</u>					
V	None					
	<u>Footnote</u>					
V	None					
<b>V</b>	<b>Statement of Budgetary Resources:</b>					
	<u>Column</u>					
V	None			2013	SBR	
	<u>Line</u>					
V	None			2013	SBR	
	<u>Footnote</u>					
V	None			2013	SBR	
<b>V</b>	<b>Statement of Custodial Activity:</b>					
	<u>Line</u>					
V	None					
	<u>Footnote</u>					
V	None					
<b>VI</b>	<b>USSGL Crosswalks to Reclassified Statements:</b>					
<b>VI</b>	<b>Reclassified Balance Sheet:</b>					



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<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
	<u>Attribute</u>					
	<u>None</u>					
	<u>USSGL</u>					
IV	134200	Revised Federal Non-Federal Code attribute domain value from "F/N" to "F/N/Z"	Bulletin No. 2014-04	2014	ATT TBL	
IV	161000	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/N/Z"	Bulletin No. 2014-04	2014	ATT TBL	
IV	161100	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/N/Z"	Bulletin No. 2014-04	2014	ATT TBL	
IV	161200	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/N/Z"	Bulletin No. 2014-04	2014	ATT TBL	
IV	161300	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/N/Z"	Bulletin No. 2014-04	2014	ATT TBL	
IV	199000	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/G/N"	Bulletin No. 2014-04	2014	ATT TBL	
IV	221300	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/N/Z"	Bulletin No. 2014-04	2014	ATT TBL	
IV	222500	Revised Federal Non-Federal Code attribute domain value from "F" to "F/Z"	Bulletin No. 2014-04	2014	ATT TBL	
IV	229000	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/N/Z"	Bulletin No. 2014-04	2014	ATT TBL	
IV	240000	Revised Federal Non-Federal Code attribute domain value from "N" to "N/Z"	Bulletin No. 2014-04	2014	ATT TBL	
IV	259000	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/G/N"	Bulletin No. 2014-04	2014	ATT TBL	
IV	294000	Added Trading Partner Main Account Code attribute domain value of blank; Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/N"	Bulletin No. 2014-04	2014	ATT TBL	
IV	298000	Added Trading Partner Agency Identifier attribute domain value of "###"; Added Trading Partner Main Account Code attribute domain value of "#####"; Revised Federal Non-Federal Code attribute domain values from "N/Z" to "G/N/Z"	Bulletin No. 2014-04	2014	ATT TBL	
IV	412900	Added Reduction Type Code attribute domain values "SEQ/XXX"	Bulletin No. 2014-04	2014	ATT TBL	
IV	463000	Revised Begin End Indicator attribute domain value from "E" to "B/E"	Bulletin No. 2014-04	2014	ATT TBL	
IV	531100	Revised Federal Non-Federal Code attribute domain value from "F/N" to "F/N/Z"	Bulletin No. 2014-04	2014	ATT TBL	
IV	579000	Revised Federal Non-Federal Code attribute domain value from "G" to "G/Z"	Bulletin No. 2014-04	2014	ATT TBL	
IV	579100	Revised Federal Non-Federal Code attribute domain value from "G" to "G/Z"	Bulletin No. 2014-04	2014	ATT TBL	
IV	633000	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/G/N"	Bulletin No. 2014-04	2014	ATT TBL	
IV	680000	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/N/Z"	Bulletin No. 2014-04	2014	ATT TBL	
IV	711100	Revised Federal Non-Federal Code attribute domain value from "F/N" to "F/N/Z"	Bulletin No. 2014-04	2014	ATT TBL	
IV	721100	Revised Federal Non-Federal Code attribute domain value from "F/N" to "F/N/Z"	Bulletin No. 2014-04	2014	ATT TBL	
IV	721200	Revised Federal Non-Federal Code attribute domain values from "F/G" to "F/Z"	Bulletin No. 2014-04	2014	ATT TBL	
IV	729000	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/N/Z"	Bulletin No. 2014-04	2014	ATT TBL	
IV	880100	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/N/Z"	Bulletin No. 2014-04	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	None			2014	SF-133	

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
	<u>Line</u>					
V	1020	Added Reduction Type Code attribute domain value "XXX" to USSGL account 412900	Bulletin No. 2014-04	2014	SF-133	
V	1020	Revised GTAS Fund Type Code attribute domain values from "EG/ES/ET" to "EG" for USSGL 412900	Bulletin No. 2014-04	2014	SF-133	
V	1020	Added a row with Reduction Type Code attribute domain values "SEQ/XXX" and GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 412900	Bulletin No. 2014-04	2014	SF-133	
V	1080	Added Reduction Type Code attribute domain value "XXX" to USSGL account 412900	Bulletin No. 2014-04	2014	SF-133	
V	1080	Revised GTAS Fund Type Code attribute domain values from "EG/ES/ET" to "EG" for USSGL 412900	Bulletin No. 2014-04	2014	SF-133	
V	1080	Added a row with Reduction Type Code attribute domain values "SEQ/XXX" and GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 412900	Bulletin No. 2014-04	2014	SF-133	
V	1101	Added Reduction Type Code attribute domain value "XXX" to USSGL account 412900	Bulletin No. 2014-04	2014	SF-133	
V	1200	Added Reduction Type Code attribute domain value "XXX" to USSGL account 412900	Bulletin No. 2014-04	2014	SF-133	
V	1201	Added Reduction Type Code attribute domain value "XXX" to USSGL account 412900	Bulletin No. 2014-04	2014	SF-133	
V	1203	Added a row with Reduction Type Code attribute domain value "SEQ" for USSGL account 412900	Bulletin No. 2014-04	2014	SF-133	
V	1422	Added Reduction Type Code attribute domain value "XXX" to USSGL account 412900	Bulletin No. 2014-04	2014	SF-133	
	<u>Footnote</u>					
V	None			2014	SF-133	
<b>V</b>	<b>Program and Financing (P&amp;F) Schedule:</b>					
	<u>Column</u>					
V	None			2014	P&F	
	<u>Line</u>					
V	1020	Added Reduction Type Code attribute domain value "XXX" to USSGL account 412900	Bulletin No. 2014-04	2014	P&F	
V	1020	Revised GTAS Fund Type Code attribute domain values from "EG/ES/ET" to "EG" for USSGL 412900	Bulletin No. 2014-04	2014	P&F	
V	1020	Added a row with Reduction Type Code attribute domain values "SEQ/XXX" and GTAS Fund Type Code attribute domain values "ES/ET" to USSGL account 412900	Bulletin No. 2014-04	2014	P&F	
V	1101	Added Reduction Type Code attribute domain value "XXX" to USSGL account 412900	Bulletin No. 2014-04	2014	P&F	
V	1200	Added Reduction Type Code attribute domain value "XXX" to USSGL account 412900	Bulletin No. 2014-04	2014	P&F	
V	1201	Added Reduction Type Code attribute domain value "XXX" to USSGL account 412900	Bulletin No. 2014-04	2014	P&F	
V	1203	Added a row with Reduction Type Code attribute domain value "SEQ" to USSGL account 412900	Bulletin No. 2014-04	2014	P&F	
V	1422	Added Reduction Type Code attribute domain value "XXX" to USSGL account 412900	Bulletin No. 2014-04	2014	P&F	
V	5080	Revised Debit Function Indicator to "+" and Credit Function Indicator to "-" for USSGL accounts 251000 and 259000	Bulletin No. 2014-04	2014	P&F	
V	5081	Revised Debit Function Indicator to "+" and Credit Function Indicator to "-" for USSGL accounts 251000 and 259000	Bulletin No. 2014-04	2014	P&F	
V	5082	Revised Debit Function Indicator to "-" and Credit Function Indicator to "+" for USSGL account 412800	Bulletin No. 2014-04	2014	P&F	
V	5082	Revised Debit Function Indicator to "+" and Credit Function Indicator to "-" for USSGL account 414500	Bulletin No. 2014-04	2014	P&F	
V	5091	Added a row with Prior Year Adjustment Code attribute domain value "P" for USSGL accounts 415800, 438200, 438300, and 438400	Bulletin No. 2014-04	2014	P&F	
V	5091	Added a row with Prior Year Adjustment Code attribute domain values "B/P" for USSGL account 439800	Bulletin No. 2014-04	2014	P&F	

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	5093	Added a row with Prior Year Adjustment Code attribute domain value "P" for USSGL accounts 438200 and 438400	Bulletin No. 2014-04	2014	P&F	
V	5095	Added a row with Prior Year Adjustment Code attribute domain value "P" for USSGL accounts 438200 and 438400	Bulletin No. 2014-04	2014	P&F	
V	5097	Added a row with Prior Year Adjustment Code attribute domain value "P" for USSGL accounts 438200 and 438400	Bulletin No. 2014-04	2014	P&F	
	<u>Footnote</u>					
V	None			2014	P&F	
<b>V</b>	<b>FMS 2108: Yearend Closing Statement:</b>					
	<u>Preclosing Unexpended Balance for Fiscal 2014 Reporting</u>					
	<u>Column</u>					
V	None					
	<u>Borrowing and Contract Authority: New Authority and Rescissions</u>					
	<u>Column</u>					
V	None					
	<u>Appropriations to Liquidate Contract Authority and Borrowings</u>					
	<u>Column</u>					
V	None					
	<u>Borrowing and Contract Authority Adjustments</u>					
	<u>Column</u>					
V	None					
	<u>Reimbursements Earned and Refunds</u>					
	<u>Column</u>					
V	None					
	<u>Unobligated Balance</u>					
V	None					
	<u>Footnote</u>					
V	None					
<b>V</b>	<b>Balance Sheet:</b>					
	<u>Line</u>					

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	2	Revised Federal Non-Federal Code attribute domain value from "F" to "F/Z" for USSGL account 134200	Bulletin No. 2014-04	2014	BS	
V	5	Revised Federal Non-Federal Code attribute domain value from "F" to "F/G" for USSGL account 199000	Bulletin No. 2014-04	2014	BS	
V	8	Revised Federal Non-Federal Code attribute domain value from "N" to "N/Z" for USSGL accounts 161000, 161100, 161200 and 161300	Bulletin No. 2014-04	2014	BS	
V	18	Revised Federal Non-Federal Code attribute domain value from "F" to "F/G" for USSGL account 259000	Bulletin No. 2014-04	2014	BS	
V	19	Revised Federal Non-Federal Code attribute domain value from "F" to "F/Z" for USSGL accounts 221300, 222500 and 229000	Bulletin No. 2014-04	2014	BS	
V	19	Revised Federal Non-Federal Code attribute domain value from "Z" to "G/Z" for USSGL account 298000	Bulletin No. 2014-04	2014	BS	
V	27	Revised Federal Non-Federal Code attribute domain value from "N" to "N/Z" for USSGL account 240000, Revised Adtl. Info from " " to "4"	Bulletin No. 2014-04	2014	BS	
V	32	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/N/Z" for USSGL accounts 531100, 711100 and 721100	Bulletin No. 2014-04	2014	BS	
V	32	Revised Federal Non-Federal Code attribute domain value from "G" to "G/Z" for USSGL accounts 579000 and 579100	Bulletin No. 2014-04	2014	BS	
V	32	Revised Federal Non-Federal Code attribute domain value from "F/N" to "F/G/N" for USSGL account 633000	Bulletin No. 2014-04	2014	BS	
V	32	Revised Federal Non-Federal Code attribute domain value from "F/N" to "F/N/Z" for USSGL account 680000	Bulletin No. 2014-04	2014	BS	
V	32	Revised Federal Non-Federal Code attribute domain value from "F/G" to "F/Z" for USSGL account 721200	Bulletin No. 2014-04	2014	BS	
V	32	Revised Federal Non-Federal Code attribute domain value from "F/G/N" to "F/N/Z" for USSGL account 729000	Bulletin No. 2014-04	2014	BS	
V	33	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/N/Z" for USSGL accounts 531100, 711100 and 721100	Bulletin No. 2014-04	2014	BS	
V	33	Revised Federal Non-Federal Code attribute domain value from "G" to "G/Z" for USSGL accounts 579000 and 579100	Bulletin No. 2014-04	2014	BS	
V	33	Revised Federal Non-Federal Code attribute domain value from "F/N" to "F/G/N" for USSGL account 633000	Bulletin No. 2014-04	2014	BS	
V	33	Revised Federal Non-Federal Code attribute domain value from "F/N" to "F/N/Z" for USSGL account 680000	Bulletin No. 2014-04	2014	BS	
V	33	Revised Federal Non-Federal Code attribute domain value from "F/G" to "F/Z" for USSGL account 721200	Bulletin No. 2014-04	2014	BS	
V	33	Revised Federal Non-Federal Code attribute domain value from "F/G/N" to "F/N/Z" for USSGL account 729000	Bulletin No. 2014-04	2014	BS	

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
	<u>Footnote</u>					
V	2	Revised Footnote 2 from "2. Related to Government Account Series purchased using deposit funds." to "Related to Government Account Series securities purchased using deposit funds. The Fed/Nonfed attribute domain value of Z was added to TFM 2-4700 in order to be able to correctly classify any Government Account Series securities reported to this USSGL account. The amounts are reported to a Federal line on the Reclassified Balance Sheet in accordance with Section 4705.20e. On the Balance Sheet this domain value would be reported on a Non-Federal line."	Bulletin No. 2014-04	2014	BS	
V	4	Added Footnote "The Fed/Nonfed attribute domain value of Z was added to TFM 2-4700 in order to be able to correctly classify any Government Account Series securities reported to this USSGL account. The amounts are reported to a Federal line on the Reclassified Balance Sheet in accordance with Section 4705.20e. On the Balance Sheet this domain value would be reported on a Non-Federal line."	Bulletin No. 2014-04	2014	BS	
<b>V</b>	<b>Statement of Net Cost:</b>					
	<u>Line</u>					
V	1	Revised Federal NonFederal attribute domain values from "F/N" to "F/G/N" for USSGL account 633000	Bulletin No. 2014-04	2014	SNC	
V	1	Revised Federal NonFederal attribute domain values from "F/N" to "F/N/Z" for USSGL account 680000	Bulletin No. 2014-04	2014	SNC	
V	1	Revised Federal NonFederal attribute domain values from "F/N" to "F/N/Z" for USSGL account 721100	Bulletin No. 2014-04	2014	SNC	
V	1	Revised Federal NonFederal attribute domain values from "F/G" to "F" for USSGL account 721200	Bulletin No. 2014-04	2014	SNC	
V	1	Revised Federal NonFederal attribute domain values from "F/G/N" to "F/N" for USSGL account 729000	Bulletin No. 2014-04	2014	SNC	
V	2	Revised Federal NonFederal attribute domain values from "F/N" to "F/N/Z" for USSGL account 531100	Bulletin No. 2014-04	2014	SNC	
V	2	Revised Federal NonFederal attribute domain values from "F/N" to "F/N/Z" for USSGL account 711100	Bulletin No. 2014-04	2014	SNC	
V	6	Revised Federal NonFederal attribute domain values from "F/N" to "F/N/Z" for USSGL account 680000	Bulletin No. 2014-04	2014	SNC	
V	6	Revised Federal NonFederal attribute domain values from "F/N" to "F/N/Z" for USSGL account 721100	Bulletin No. 2014-04	2014	SNC	
V	6	Revised Federal NonFederal attribute domain values from "F/G" to "F" for USSGL account 721200	Bulletin No. 2014-04	2014	SNC	
V	6	Revised Federal NonFederal attribute domain values from "F/G/N" to "F/N" for USSGL account 729000	Bulletin No. 2014-04	2014	SNC	

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	7	Revised Federal NonFederal attribute domain values from "F/N" to "F/N/Z" for USSGL account 531100	Bulletin No. 2014-04	2014	SNC	
V	7	Revised Federal NonFederal attribute domain values from "F/N" to "F/N/Z" for USSGL account 711100	Bulletin No. 2014-04	2014	SNC	
	<u>Footnote</u>					
V	None					
<b>V</b>	<b>Statement of Changes in Net Position:</b>					
	<u>Line</u>					
V	None					
	<u>Footnote</u>					
V	None					
<b>V</b>	<b>Statement of Budgetary Resources:</b>					
	<u>Column</u>					
V	None			2014	SBR	
	<u>Line</u>					
V	None			2014	SBR	
	<u>Footnote</u>					
V	None			2014	SBR	
<b>V</b>	<b>Statement of Custodial Activity:</b>					
	<u>Line</u>					
V	None					
	<u>Footnote</u>					
V	None					
<b>VI</b>	<b>USSGL Crosswalks to Reclassified Statements:</b>					
	<b>Reclassified Balance Sheet:</b>					
	<u>Line</u>					
VI	2.9	Deleted Derivative Assets	Bulletin No. 2014-04	2014	RBS	
VI	3.10	Added USSGL accounts 134200, 161000, 161100, 161200, 161300 and 199000	Bulletin No. 2014-04	2014	RBS	
VI	6.9	Deleted Derivative Liabilities	Bulletin No. 2014-04	2014	RBS	
VI	7.10	Added USSGL accounts 221300, 222500, 229000, 240000, 259000	Bulletin No. 2014-04	2014	RBS	

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
VI	7.10	Revised Federal Non-Federal Code attribute domain value from "Z" to "G/Z" for USSGL account 298000	Bulletin No. 2014-04	2014	RBS	
VI	9.1	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/N/Z" for USSGL accounts 531100, 711100 and 721100	Bulletin No. 2014-04	2014	RBS	
VI	9.1	Revised Federal Non-Federal Code attribute domain value from "G" to "G/Z" for USSGL accounts 579000 and 579100	Bulletin No. 2014-04	2014	RBS	
VI	9.1	Revised Federal Non-Federal Code attribute domain value from "F/N" to "F/G/N" for USSGL account 633000	Bulletin No. 2014-04	2014	RBS	
VI	9.1	Revised Federal Non-Federal Code attribute domain value from "F/N" to "F/N/Z" for USSGL account 680000	Bulletin No. 2014-04	2014	RBS	
VI	9.1	Revised Federal Non-Federal Code attribute domain value from "F/G" to "F/Z" for USSGL account 721200	Bulletin No. 2014-04	2014	RBS	
VI	9.1	Revised Federal Non-Federal Code attribute domain value from "F/G/N" to "F/N/Z" for USSGL account 729000	Bulletin No. 2014-04	2014	RBS	
VI	9.2	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/N/Z" for USSGL accounts 531100, 711100 and 721100	Bulletin No. 2014-04	2014	RBS	
VI	9.2	Revised Federal Non-Federal Code attribute domain value from "G" to "G/Z" for USSGL accounts 579000 and 579100	Bulletin No. 2014-04	2014	RBS	
VI	9.2	Revised Federal Non-Federal Code attribute domain value from "F/N" to "F/G/N" for USSGL account 633000	Bulletin No. 2014-04	2014	RBS	
VI	9.2	Revised Federal Non-Federal Code attribute domain value from "F/N" to "F/N/Z" for USSGL account 680000	Bulletin No. 2014-04	2014	RBS	
VI	9.2	Revised Federal Non-Federal Code attribute domain value from "F/G" to "F/Z" for USSGL account 721200	Bulletin No. 2014-04	2014	RBS	
VI	9.2	Revised Federal Non-Federal Code attribute domain value from "F/G/N" to "F/N/Z" for USSGL account 729000	Bulletin No. 2014-04	2014	RBS	
	<u>Footnote</u>					
VI						
<b>VI</b>	<b>Reclassified Statement of Net Cost:</b>					
	<u>Line</u>					
VI	6.3	Added USSGL accounts 619000 and 672000	Bulletin No. 2014-04	2014	RSNC	
VI	6.6	Added USSGL account 729000	Bulletin No. 2014-04	2014	RSNC	
VI	6.7	Added USSGL accounts 633000, 680000 and 721100	Bulletin No. 2014-04	2014	RSNC	
VI	11.2	Deleted USSGL accounts 619000 and 672000	Bulletin No. 2014-04	2014	RSNC	
VI	11.5	Deleted USSGL account 729000	Bulletin No. 2014-04	2014	RSNC	
VI	11.6	Added USSGL accounts 531100 and 711100	Bulletin No. 2014-04	2014	RSNC	

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
	<u>Footnote</u>					
VI	None					
<b>VI</b>	<b>Reclassified Statement of Changes in Net Position</b>					
	<u>Line</u>					
VI	6.4	Revised Federal Non-Federal Code attribute domain values from "G" to "Z" for USSGL accounts 721200 and 729000	Bulletin No. 2014-04	2014	RSCNP	
	6.4	Added USSGL accounts 711100 and 721100	Bulletin No. 2014-04	2014	RSCNP	
	7.12	Revised Federal Non-Federal Code attribute domain values from "G" to "G/Z" for USSGL account 579000	Bulletin No. 2014-04	2014	RSCNP	
	7.12	Added USSGL account 531100	Bulletin No. 2014-04	2014	RSCNP	
	8.6	Revised Federal Non-Federal Code attribute domain values from "G" to "G/Z" for USSGL account 579100	Bulletin No. 2014-04	2014	RSCNP	
	<u>Footnote</u>					
VI	None					
<b>VII</b>	<b>Validations and Edits for Fiscal 2014 Reporting</b>					
<b>VII</b>	<b>Validations</b>					
	<u>Validation Number</u>					
VII	44	Deleted the fail condition for the Authority Duration Code domain values "A" and "M" for USSGL 438400	Bulletin No. 2014-04	2014	VAL	
VII	46	Added Fund Family 069 8083 to the list of allowable Non-Federal Exceptions to the Federal/Non-Federal Attribute	Bulletin No. 2014-04	2014	VAL	
VII	55	Added validation to limit the use of the "G" domain value for the Federal/Non-Federal indicator for USSGLs 633000 and 259000 to an AID of 089 and a Main Account of 4045	Bulletin No. 2014-04	2014	VAL	
VII	56	Added validation to limit the use of the "G" domain value for the Federal/Non-Federal indicator for USSGL 199000 to an AID of 018	Bulletin No. 2014-04	2014	VAL	
VII	57	Added validation to limit the use of the "G" domain value for the Federal/Non-Federal indicator for USSGL 750000 to TAS 455X4110 and 020X5080	Bulletin No. 2014-04	2014	VAL	
VII	58	Added validation to limit the use of the "Z" domain value for the Federal/Non-Federal indicator to USSGL's 134200, 161000, 161100, 161200, 161300, 531100, 711100, and 721100 for Deposit Fund Type (DF) TAS	Bulletin No. 2014-04	2014	VAL	
<b>VII</b>	<b>Edits</b>					
	<u>Edit Number</u>					
VII	55	Revised from "Proposed Analytical Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12" to "Fatal Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12"	Bulletin No. 2014-04	2014	EDITS	

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<b>Bulletin 2014-01</b>						
<b>Part 1 Fiscal 2013</b>						
<b>I</b>	<i>USSGL Chart of Accounts:</i>					
I	None			2013	COA	
<b>II</b>	<i>USSGL Accounts and Definitions:</i>					
II	None			2013	DEF	
<b>III</b>	<i>USSGL Account Transactions:</i>					
III	None			2013	TC	
<b>IV</b>	<i>USSGL Account Attributes:</i>					
<b>USSGL Proprietary Account Attribute Definition Report:</b>						
IV	None			2013	PROP ADR	
<b>IV</b>	<b>USSGL Proprietary Account Attribute Table:</b>					
IV	None			2013	PROP TBL	
				2013	PROP TBL	
<b>IV</b>	<b>FACTS II - Attribute Definition Report:</b>					
IV	None			2013	ADR	
<b>IV</b>	<b>FACTS II USSGL Account Attribute Table:</b>					
	<u>Account</u>					
IV	4137	Added Transaction Partner Code attribute	Bulletin No. 2014-01	2013	ATT TBL	
IV	4384	Added Reduction Type Code attribute	Bulletin No. 2014-01	2013	ATT TBL	
<b>V</b>	<i>USSGL Crosswalks to Standard External Reports:</i>					
<b>SF 133: Report on Budget Execution and Budgetary Resources, and Schedule P: Program and Financing (P&amp;F):</b>						
	<u>Column</u>					
V	None			2013	SF-133/P&F	
	<u>Line</u>					
V	1000	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1020	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1020	Revised Fund Type Code attribute domain value from "2/3/4/7" to "2/3/4/7/8" for USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1100	Deleted USSGL account 4384 with Authority Type Code attribute domain value "P"	Bulletin No. 2014-01	2013	SF-133/P&F	

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V	1101	Added Reduction Type Code attribute domain values "ATB/OTR" to USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1101	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1102	Added line for Appropriation (previously unavailable)	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1171	Added Reduction Type Code attribute domain value "OTR" to USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1200	Revised TAS Status Indicator attribute domain value from "U/E" to "U" for USSGL account 4124	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1200	Deleted USSGL account 4384 with Authority Type Code attribute domain value "P"	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1201	Added Reduction Type Code attribute domain values "ATB/OTR" to USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1201	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1203	Added row with Authority Type Code attribute domain value "P" with USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1271	Added Reduction Type Code attribute domain value "OTR" to USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1400	Added Reduction Type Code attribute domain value "SQ1" to USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1400	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1422	Added a row with Fund Type Code attribute domain value of "4" and Financing Account Indicator attribute domain value "D" for USSGL account 4146	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1600	Deleted USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1603	Added USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1620	Added USSGL account 4392 with Reduction Type Code attribute domain value of "AB4" and Fund Type Code "7"	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1621	Revised Fund Type Code attribute domain value from "7" to "2/7" for USSGL account 4382	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1702	Added Reduction Type Code attribute domain values "ATB/SQ1/OTR" to USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1702	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1723	Added a row with Reduction Type Code attribute domain value "AB4" and Fund Type Code attribute domain value of "8" for USSGL account 4382	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1802	Added Reduction Type Code attribute domain values "SQ1/OTR" to USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1802	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	1822	Added line for Spending authority from offsetting collections permanently reduced (-)	Bulletin No. 2014-01	2013	SF-133/P&F	
V	4030	Added Transaction Partner Indicator attribute domain value "F" to USSGL account 4872	Bulletin No. 2014-01	2013	SF-133/P&F	
V	4033	Added row for Transaction Partner Indicator attribute domain value "X" and USSGL account 4872	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5090	Revised title to "Unavailable balance, SOY: Offsetting collections"	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5090	Added Reduction Type Code attribute domain values "AB3/AB4/AB5/SQ1/OTR" to USSGL account 4382	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5090	Revised Fund Type Code attribute domain value from "1/3/4" to "1" for USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5090	Added a row with Reduction Type Code attribute domain values "SQ1/OTR" and Fund Type Code attribute domain values "3/4/8" for USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5090	Added a row with Reduction Type Code attribute domain value "SQ1" and Fund Type Code attribute domain value "7" for USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5090	Deleted USSGL accounts 4382 and 4384 with Authority Type Code attribute domain value "P"	Bulletin No. 2014-01	2013	SF-133/P&F	

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V	5090	Added Reduction Type Code attribute domain values "SQ1/OTR" to USSGL account 4383	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5090	Revised Fund Type Code attribute domain value from "1/3/4" to "1/3/4/8" for USSGL account 4383	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5090	Added Reduction Type Code attribute domain values "ATB/SQ1/OTR" to USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5090	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5091	Revised title to "Unavailable balance, EOY: Offsetting collections"	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5091	Added Reduction Type Code attribute domain values "AB3/AB4/AB5/SQ1/OTR" to USSGL account 4382	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5091	Revised Fund Type Code attribute domain value from "1/3/4" to "1" for USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5091	Added a row with Reduction Type Code attribute domain values "SQ1/OTR" and Fund Type Code attribute domain values "3/4/8" for USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5091	Added a row with Reduction Type Code attribute domain value "SQ1" and Fund Type Code attribute domain value "7" for USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5091	Deleted USSGL accounts 4382 and 4384 with Authority Type Code attribute domain value "P"	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5091	Added Reduction Type Code attribute domain values "SQ1/OTR" to USSGL account 4383	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5091	Revised Fund Type Code attribute domain value from "1/3/4" to "1/3/4/8" for USSGL account 4383	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5091	Added Reduction Type Code attribute domain values "ATB/SQ1/OTR" to USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5091	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V		Revised note after line 5091 to "Should also equal line 5090 minus the sum of lines 1702, 1723, 1725, 1802, 1823, and 1824."	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5092	Revised title to "Unavailable balance, SOY: Appropriations"	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5092	Revised Authority Type Code attribute domain values from "B/P" to "P" for USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5092	Revised Prior Year Adjustment attribute domain values from "B/P" to "P" for USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5092	Added Reduction Type Code attribute domain value "SQ1" to USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5092	Revised Fund Type Code attribute domain value from "2/3/4/7" to "3/4" for USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5092	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5093	Revised title to "Unavailable balance, EOY: Appropriations"	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5093	Revised Authority Type Code attribute domain values from "B/P" to "P" for USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5093	Added Reduction Type Code attribute domain value "SQ1" to USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5093	Revised Fund Type Code attribute domain value from "2/3/4/7" to "3/4" for USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5093	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 4384	Bulletin No. 2014-01	2013	SF-133/P&F	

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V		Added note after line 5093 "Should also equal line 5092 minus the sum of lines 1102, 1132, 1203, and 1232 for revolving funds only."	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5094	Revised Prior Year Adjustment attribute domain values from "B/P" to "P" for USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5094	Added Reduction Type Code attribute domain value "SQ1" to USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5094	Revised Fund Type Code attribute domain value from "7" to "2/7" for USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5095	Added Reduction Type Code attribute domain value "SQ1" to USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5095	Revised Fund Type Code attribute domain value from "7" to "2/7" for USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2013	SF-133/P&F	
V		Added note after line 5095 "Should also equal line 5094 minus the sum of lines 1603 and 1621."	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5096	Added line for Unavailable balance, SOY: Borrowing authority	Bulletin No. 2014-01	2013	SF-133/P&F	
V	5097	Added line for Unavailable balance, EOY: Borrowing authority	Bulletin No. 2014-01	2013	SF-133/P&F	
	<u>Footnote</u>					
V	None			2013	SF-133/P&F	
<b>V</b>	<b><u>FMS 2108: Yearend Closing Statement:</u></b>					
	<u>Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 Reporting</u>					
	<u>Column</u>					
V	None			2013	FMS 2108	
	<u>Definite Borrowing Authority for Fiscal 2013 Reporting</u>					
	<u>Column</u>					
V	None			2013	FMS 2108	
	<u>Indefinite Borrowing Authority for Fiscal 2013 Reporting</u>					
V	None			2013	FMS 2108	
	<u>Definite Contract Authority for Fiscal 2013 Reporting</u>					
	<u>Column</u>					
V	None			2013	FMS 2108	
	<u>Indefinite Contract Authority for Fiscal 2013 Reporting</u>					
	<u>Column</u>					
V	None			2013	FMS 2108	
	<u>Reimbursements Earned and Refunds</u>					

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	<u>Column</u>					
V	None			2013	FMS 2108	
	<u>Footnote</u>					
V	None			2013	FMS 2108	
<b>V</b>	<b>Balance Sheet:</b>					
	<u>Line</u>					
V	None			2013	BS	
	<u>Footnote</u>					
V	None			2013	BS	
<b>V</b>	<b>Statement of Net Cost:</b>					
	<u>Line</u>					
V	None			2013	SNC	
	<u>Footnote</u>					
V	None			2013	SNC	
<b>V</b>	<b>Statement of Changes in Net Position:</b>					
	<u>Line</u>					
V	None			2013	SCNP	
	<u>Footnote</u>					
V	None			2013	SCNP	
<b>V</b>	<b>Statement of Budgetary Resources:</b>					
	<u>Column</u>					
V	None			2013	SBR	
	<u>Line</u>					
V	1000	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 4384	Bulletin No. 2014-01	2013	SBR	
V	1020	Revised TAS Status Indicator attribute domain value from "U/E" to "U" for USSGL account 4137	Bulletin No. 2014-01	2013	SBR	
V	1020	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 4384	Bulletin No. 2014-01	2013	SBR	
V	1020	Revised Fund Type Code attribute domain values from "2/3/4/7" to "2/3/4/7/8" for USSGL account 4384	Bulletin No. 2014-01	2013	SBR	
V	1290	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 4384	Bulletin No. 2014-01	2013	SBR	
V	1290	Deleted row with GTAS Fund Type Code attribute domain value "1" from USSGL account 4384	Bulletin No. 2014-01	2013	SBR	

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V	1490	Revised Fund Type Code attribute domain value of "3" to "3/4" for USSGL account 4146	Bulletin No. 2014-01	2013	SBR	
V	1490	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 4384	Bulletin No. 2014-01	2013	SBR	
V	1690	Revised Fund Type Code attribute domain value from "7" to "2/7" for USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2013	SBR	
V	1890	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 4384	Bulletin No. 2014-01	2013	SBR	
	<u>Footnote</u>					
V	None			2013	SBR	
<b>V</b>	<b>Statement of Custodial Activity:</b>					
	<u>Line</u>					
V	None			2013	SCA	
	<u>Footnote</u>					
V	None			2013	SCA	
<b>VI</b>	<b>USSGL Crosswalks to Reclassified Statements:</b>					
<b>VI</b>	<b>Reclassified Balance Sheet:</b>					
	<u>Line</u>					
VI	None			2013	RBS	
	<u>Footnote</u>					
VI	None			2013	RBS	
<b>VI</b>	<b>Reclassified Statement of Net Cost:</b>					
	<u>Line</u>					
VI	None			2013	RSNC	
	<u>Footnote</u>					
VI	None			2013	RSNC	
<b>VI</b>	<b>Reclassified Statement of Changes in Net Position</b>					
	<u>Line</u>					
VI	None			2013	RSCNP	
	<u>Footnote</u>					
VI	None			2013	RSCNP	

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<b>Part 2 Fiscal 2014</b>						
<b>I</b>	<b>USSGL Chart of Accounts:</b>					
I	None			2014	COA	
<b>II</b>	<b>USSGL Accounts and Definitions:</b>					
II	None			2014	DEF	
<b>III</b>	<b>USSGL Account Transactions:</b>					
III	None			2014	TC	
<b>IV</b>	<b>USSGL Account Attributes:</b>					
<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>						
IV	Borrowing Source Code	Deleted "Blank" domain	Bulletin No. 2014-01	2014	ADR	
IV	Reduction Type Code	Revised definition and domain values	Bulletin No. 2014-01	2014	ADR	
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>USSGL</u>					
IV	411300	Added Reduction Type Code attribute	Bulletin No. 2014-01	2014	ATT TBL	
IV	412600	Added Reduction Type Code attribute	Bulletin No. 2014-01	2014	ATT TBL	
IV	412700	Added Reduction Type Code attribute	Bulletin No. 2014-01	2014	ATT TBL	
IV	412800	Added Reduction Type Code attribute	Bulletin No. 2014-01	2014	ATT TBL	
IV	417100	Added Reduction Type Code attribute	Bulletin No. 2014-01	2014	ATT TBL	
IV	417200	Added Reduction Type Code attribute	Bulletin No. 2014-01	2014	ATT TBL	
IV	417300	Added Reduction Type Code attribute	Bulletin No. 2014-01	2014	ATT TBL	
IV	438200	Revised Reduction Type Code attribute domain values from "AB1, AB2, AB3, AB4, AB5, SQ1, and OTR" to "ATB, SEQ, and OTR"	Bulletin No. 2014-01	2014	ATT TBL	
IV	438300	Revised Reduction Type Code attribute domain values from "AB1, AB2, AB3, AB4, AB5, SQ1, and OTR" to "ATB, SEQ, and OTR"	Bulletin No. 2014-01	2014	ATT TBL	
IV	438400	Added Reduction Type Code attribute	Bulletin No. 2014-01	2014	ATT TBL	
IV	438700	Revised Reduction Type Code attribute domain values from "AB1, AB2, AB3, AB4, AB5, SQ1, and OTR" to "ATB, SEQ, and OTR"	Bulletin No. 2014-01	2014	ATT TBL	

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IV	438800	Revised Reduction Type Code attribute domain values from "AB1, AB2, AB3, AB4, AB5, SQ1, and OTR" to "ATB, SEQ, and OTR"	Bulletin No. 2014-01	2014	ATT TBL	
IV	439200	Revised Reduction Type Code attribute domain values from "AB1, AB2, AB3, AB4, AB5, SQ1, and OTR" to "ATB, SEQ, and OTR"; Deleted Borrowing Source Code attribute domain value "Blank"	Bulletin No. 2014-01	2014	ATT TBL	
IV	439300	Revised Reduction Type Code attribute domain values from "AB1, AB2, AB3, AB4, AB5, SQ1, and OTR" to "ATB, SEQ, and OTR"; Deleted Borrowing Source Code attribute domain value "Blank"	Bulletin No. 2014-01	2014	ATT TBL	
IV	439800	Revised TAS Status attribute domain value from "U" to "U/E"	Bulletin No. 2014-01	2014	ATT TBL	
IV	718100	Added Exchange/Nonexchange Code attribute domain value "X"	Bulletin No. 2014-01	2014	ATT TBL	
IV	719100	Added Exchange/Nonexchange Code attribute domain value "X"	Bulletin No. 2014-01	2014	ATT TBL	
IV	728100	Added Exchange/Nonexchange Code attribute domain value "X"	Bulletin No. 2014-01	2014	ATT TBL	
IV	729100	Added Exchange/Nonexchange Code attribute domain value "X"	Bulletin No. 2014-01	2014	ATT TBL	
<b>V</b>	<b><i>USSGL Crosswalks to Standard External Reports:</i></b>					
	<b>SF 133: Report on Budget Execution and Budgetary Resources:</b>					
	<u>Column</u>					
V	None					
	<u>Line</u>					
V	1000	Added Reduction Type Code attribute domain value "SEQ/XXX" to USSGL account 412600	Bulletin No. 2014-01	2014	SF-133	
V	1000	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 412700, 417100, and 417200	Bulletin No. 2014-01	2014	SF-133	
V	1000	Revised GTAS Fund Type Code attribute domain values from "EG/ES/ET" to "EG" for USSGL accounts 412700 and 417100	Bulletin No. 2014-01	2014	SF-133	
V	1000	Added a row with Reduction Type Code attribute domain values "SEQ/XXX" and GTAS Fund Type Code attribute domain values "ES/ET" for USSGL accounts 412700, 417100, and 417200	Bulletin No. 2014-01	2014	SF-133	
V	1000	Revised GTAS Fund Type Code attribute domain values from "EP/ES/ET" to "EP" for USSGL account 417200	Bulletin No. 2014-01	2014	SF-133	
V	1000	Added Reduction Type Code attribute domain values "ATB/OTR/SEQ" to USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1000	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1000	Added a row with GTAS Fund Type Code Attribute domain value "EG" and TAS Status Attribute domain value of "E" for USSGL account 439800	Bulletin No. 2014-01	2014	SF-133	
V	1020	Added Reduction Type Code attribute domain values "SEQ/XXX" to USSGL accounts 411300, 412600, and 412700	Bulletin No. 2014-01	2014	SF-133	
V	1020	Revised GTAS Fund Type Code attribute domain value from "ET" to "ES/ET" for USSGL accounts 412600 and 412700	Bulletin No. 2014-01	2014	SF-133	

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V	1020	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 412800, 417100, 417200, and 417300	Bulletin No. 2014-01	2014	SF-133	
V	1020	Revised GTAS Fund Type Code attribute domain values from "EG/ES/ET" to "EG" for USSGL accounts 412800 and 417100	Bulletin No. 2014-01	2014	SF-133	
V	1020	Added a row with Reduction Type Code attribute domain values "SEQ/XXX" and GTAS Fund Type Code attribute domain values "ES/ET" for USSGL accounts 412800, 417100, 417200, and 417300	Bulletin No. 2014-01	2014	SF-133	
V	1020	Revised GTAS Fund Type Code attribute domain values from "EP/ES/ET" to "EP" for USSGL account 417200	Bulletin No. 2014-01	2014	SF-133	
V	1020	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL account 417300	Bulletin No. 2014-01	2014	SF-133	
V	1020	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "ATB/OTR/SEQ" for USSGL accounts 438200, 438300, 438700, 438800, 439200, and 439300	Bulletin No. 2014-01	2014	SF-133	
V	1020	Revised Authority Type Code attribute domain values from "D/P/S" to "S" for USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1020	Added Reduction Type Code attribute domain values "ATB/OTR/SEQ" to USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1020	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1020	Revised GTAS Fund Type Code attribute domain values from "EP/ER/ES/ET" to "EP/ER/ES/ET/TR" for USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1020	Added a row for Reduction Type Code attribute domain value "OTR" with Authority Type Code attribute domain value "D" for USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1020	Added rows for Reduction Type Code attribute domain value "SEQ" with Authority Type Code attribute domain values "P", "B", and "C" for USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1020	Added a row with GTAS Fund Type Code Attribute domain value "EG" and TAS Status Attribute domain value of "E" for USSGL account 439800	Bulletin No. 2014-01	2014	SF-133	
V	1060	Added Reduction Type Code attribute domain value "SEQ/XXX" to USSGL account 412600	Bulletin No. 2014-01	2014	SF-133	
V	1060	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 412700 and 417100	Bulletin No. 2014-01	2014	SF-133	
V	1060	Revised GTAS Fund Type Code attribute domain values from "EG/ES/ET" to "EG" for USSGL accounts 412700 and 417100	Bulletin No. 2014-01	2014	SF-133	
V	1060	Added a row with Reduction Type Code attribute domain values "SEQ/XXX" and GTAS Fund Type Code attribute domain values "ES/ET" for USSGL accounts 412700 and 417100	Bulletin No. 2014-01	2014	SF-133	
V	1060	Added a row with GTAS Fund Type Code Attribute domain value "EG" and TAS Status Attribute domain value of "E" for USSGL account 439800	Bulletin No. 2014-01	2014	SF-133	
V	1080	Added Reduction Type Code attribute domain value "SEQ/XXX" to USSGL accounts 411300, 412600, and 412700	Bulletin No. 2014-01	2014	SF-133	

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V	1080	Revised GTAS Fund Type Code attribute domain value from "ET" to "ES/ET" for USSGL accounts 412600 and 412700	Bulletin No. 2014-01	2014	SF-133	
V	1080	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 412800, 417100, and 417300	Bulletin No. 2014-01	2014	SF-133	
V	1080	Revised GTAS Fund Type Code attribute domain values from "EG/ES/ET" to "EG" for USSGL accounts 412800 and 417100	Bulletin No. 2014-01	2014	SF-133	
V	1080	Added a row with Reduction Type Code attribute domain values "SEQ/XXX" and GTAS Fund Type Code attribute domain values "ES/ET" for USSGL accounts 412800, 417100, and 417300	Bulletin No. 2014-01	2014	SF-133	
V	1080	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL account 417300	Bulletin No. 2014-01	2014	SF-133	
V	1080	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "ATB/OTR/SEQ" for USSGL accounts 438200, 438300, 438700, 438800, 439200, and 439300	Bulletin No. 2014-01	2014	SF-133	
V	1080	Added a row with TAS Status Indicator attribute domain value "E" for USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1080	Added a row with GTAS Fund Type Code Attribute domain value "EG" and TAS Status Attribute domain value of "E" for USSGL account 439800	Bulletin No. 2014-01	2014	SF-133	
V	1100	Deleted USSGL account 438400 with Authority Type Code attribute domain value "P"	Bulletin No. 2014-01	2014	SF-133	
V	1101	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 411300, 412600, 412700, and 412800	Bulletin No. 2014-01	2014	SF-133	
V	1101	Added Reduction Type Code attribute domain values "ATB/OTR" to USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1101	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1102	Added line for Appropriation (previously unavailable)	Bulletin No. 2014-01	2014	SF-133	
V	1120	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 417200 and 417300	Bulletin No. 2014-01	2014	SF-133	
V	1130	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "ATB/OTR/SEQ" for USSGL account 439200	Bulletin No. 2014-01	2014	SF-133	
V	1131	Revised Reduction Type Code attribute domain values from "SQ1/OTR" to "OTR/SEQ" for USSGL account 439300	Bulletin No. 2014-01	2014	SF-133	
V	1132	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "ATB/OTR/SEQ" for USSGL accounts 438200 and 438700	Bulletin No. 2014-01	2014	SF-133	
V	1132	Revised Reduction Type Code attribute domain value from "SQ1" to "SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	SF-133	
V	1133	Revised Reduction Type Code attribute domain values from "SQ1/OTR" to "OTR/SEQ" for USSGL accounts 438300 and 438800	Bulletin No. 2014-01	2014	SF-133	
V	1133	Revised Reduction Type Code attribute domain value from "SQ1" to "SEQ" for USSGL account 438300	Bulletin No. 2014-01	2014	SF-133	
V	1171	Added Reduction Type Code attribute domain value "XXX" to USSGL account 411300	Bulletin No. 2014-01	2014	SF-133	

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V	1171	Added Reduction Type Code attribute domain value "OTR" to USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1173	Revised Reduction Type Code attribute domain values from "AB4/AB5/SQ1" to "ATB/SEQ" for USSGL account 439200	Bulletin No. 2014-01	2014	SF-133	
V	1200	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 412700 and 412800	Bulletin No. 2014-01	2014	SF-133	
V	1200	Deleted USSGL account 438400 with Authority Type Code attribute domain value "P"	Bulletin No. 2014-01	2014	SF-133	
V	1201	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 411300, 412600, 412700, and 412800	Bulletin No. 2014-01	2014	SF-133	
V	1201	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 412600, 412700, and 412800	Bulletin No. 2014-01	2014	SF-133	
V	1201	Added Reduction Type Code attribute domain values "ATB/OTR" to USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1201	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1203	Added rows with Reduction Type Code attribute domain value "SEQ" for USSGL accounts 411300, 412600, 412700, 412800, 417100, 417200, and 417300	Bulletin No. 2014-01	2014	SF-133	
V	1203	Added row with Authority Type Code attribute domain value "P" with USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1220	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 417200 and 417300	Bulletin No. 2014-01	2014	SF-133	
V	1221	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 417100 and 417300	Bulletin No. 2014-01	2014	SF-133	
V	1230	Revised Reduction Type Code attribute domain values from "SQ1/OTR" to "OTR/SEQ" for USSGL account 439200	Bulletin No. 2014-01	2014	SF-133	
V	1230	Revised Reduction Type Code attribute domain value from "SQ1" to "SEQ" for USSGL account 439300	Bulletin No. 2014-01	2014	SF-133	
V	1232	Revised Reduction Type Code attribute domain values from "SQ1/OTR" to "OTR/SEQ" for USSGL accounts 438200, 438300, 438700, and 438800	Bulletin No. 2014-01	2014	SF-133	
V	1232	Revised Reduction Type Code attribute domain value from "SQ1" to "SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	SF-133	
V	1271	Added Reduction Type Code attribute domain value "XXX" to USSGL account 411300	Bulletin No. 2014-01	2014	SF-133	
V	1271	Added Reduction Type Code attribute domain value "OTR" to USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1400	Added Reduction Type Code attribute domain value "SEQ/XXX" to USSGL accounts 412600 and 412800	Bulletin No. 2014-01	2014	SF-133	
V	1400	Added Reduction Type Code attribute domain value "SEQ" to USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1400	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1420	Revised Reduction Type Code attribute domain values from "SQ1/OTR" to "OTR/SEQ" for USSGL account 439200	Bulletin No. 2014-01	2014	SF-133	
V	1421	Revised Reduction Type Code attribute domain value from "SQ1" to "SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	SF-133	

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V	1422	Added a row with GTAS Fund Type Code attribute domain value of "ER" and Financing Account Indicator attribute domain value "D" for USSGL account 414600	Bulletin No. 2014-01	2014	SF-133	
V	1520	Revised Reduction Type Code attribute domain values from "AB4/OTR" to "ATB/OTR" for USSGL account 439200	Bulletin No. 2014-01	2014	SF-133	
V	1600	Deleted USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1603	Added USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1620	Added USSGL account 439200 with Reduction Type Code attribute domain value of "ATB" and GTAS Fund Type Code attribute domain value "ET"	Bulletin No. 2014-01	2014	SF-133	
V	1621	Revised Reduction Type Code attribute domain value from "SQ1" to "SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	SF-133	
V	1621	Revised GTAS Fund Type Code attribute domain value from "ET" to "ES/ET" for USSGL account 438200	Bulletin No. 2014-01	2014	SF-133	
V	1702	Added Reduction Type Code attribute domain values "ATB/OTR/SEQ" to USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1702	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1702	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET/TR" to "EG" for USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1702	Added a row for Reduction Type Code attribute domain values "OTR/SEQ" with GTAS Fund Type Code attribute domain values "EP/ER" for USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1702	Added a row for Reduction Type Code attribute domain value "SEQ" with GTAS Fund Type Code attribute domain value "ET" for USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1711	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 417100 and 417300	Bulletin No. 2014-01	2014	SF-133	
V	1723	Revised Reduction Type Code attribute domain values from "AB3/AB4/AB5/SQ1/OTR" to "ATB/OTR/SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	SF-133	
V	1723	Revised Reduction Type Code attribute domain values from "SQ1/OTR" to "OTR/SEQ" for USSGL accounts 438200 and 438300	Bulletin No. 2014-01	2014	SF-133	
V	1723	Revised Reduction Type Code attribute domain value from "SQ1" to "SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	SF-133	
V	1723	Added a row with Reduction Type Code attribute domain value "ATB" and Fund Type Code attribute domain value of "TR" for USSGL account 438200	Bulletin No. 2014-01	2014	SF-133	
V	1725	Added a row with GTAS Fund Type Code Attribute domain value "EG" and TAS Status Attribute domain value of "E" for USSGL account 439800	Bulletin No. 2014-01	2014	SF-133	
V	1802	Added Reduction Type Code attribute domain values "OTR/SEQ" to USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1802	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1802	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET/TR" to "EG/EP/ER/TR" for USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	

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V	1802	Added a row for Reduction Type Code attribute domain value "SEQ" with GTAS Fund Type Code attribute domain value "ET" for USSGL account 438400	Bulletin No. 2014-01	2014	SF-133	
V	1810	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 417200 and 417300	Bulletin No. 2014-01	2014	SF-133	
V	1822	Added line for Spending authority from offsetting collections permanently reduced (-)	Bulletin No. 2014-01	2014	SF-133	
V	1823	Revised Reduction Type Code attribute domain values from "SQ1/OTR" to "OTR/SEQ" for USSGL accounts 438200 and 438300	Bulletin No. 2014-01	2014	SF-133	
V	1823	Revised Reduction Type Code attribute domain value from "SQ1" to "SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	SF-133	
V	4030	Revised Federal/Non-Federal Code attribute domain values from "F/N" to "F" for USSGL account 487200	Bulletin No. 2014-01	2014	SF-133	
V	4033	Added a row with Federal/Non-Federal Code attribute domain value "N" for USSGL account 487200	Bulletin No. 2014-01	2014	SF-133	
	<u>Footnote</u>					
V	None			2014	SF-133	
<b>V</b>	<b>Program and Financing (P&amp;F) Schedule:</b>					
	<u>Column</u>					
V	None			2014	P&F	
	<u>Line</u>					
V	1000	Added Reduction Type Code attribute domain values "SEQ/XXX" to USSGL account 412600	Bulletin No. 2014-01	2014	P&F	
V	1000	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 412700, 417100, and 417200	Bulletin No. 2014-01	2014	P&F	
V	1000	Revised GTAS Fund Type Code attribute domain values from "EG/ES/ET" to "EG" for USSGL accounts 412700 and 417100	Bulletin No. 2014-01	2014	P&F	
V	1000	Added a row for Reduction Type Code attribute domain values "SEQ/XXX" and GTAS Fund Type Code attribute domain values "ES/ET" with USSGL accounts 412700, 417100, and 417200	Bulletin No. 2014-01	2014	P&F	
V	1000	Revised GTAS Fund Type Code attribute domain values from "EP/ES/ET" to "EP" for USSGL account 417200	Bulletin No. 2014-01	2014	P&F	
V	1000	Added Reduction Type Code attribute domain values "ATB/OTR/SEQ" to USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	1020	Added Reduction Type Code attribute domain value "SEQ/XXX" to USSGL accounts 411300, 412600 and 412700	Bulletin No. 2014-01	2014	P&F	
V	1020	Revised GTAS Fund Type Code attribute domain value from "ET" to "ES/ET" for USSGL accounts 412600 and 412700	Bulletin No. 2014-01	2014	P&F	

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V	1020	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 412800, 417100, 417200, and 417300	Bulletin No. 2014-01	2014	P&F	
V	1020	Revised GTAS Fund Type Code attribute domain values from "EG/ES/ET" to "EG" for USSGL accounts 412800 and 417100	Bulletin No. 2014-01	2014	P&F	
V	1020	Added a row for Reduction Type Code attribute domain values "SEQ/XXX" and GTAS Fund Type Code attribute domain values "ES/ET" with USSGL accounts 412800, 417100, 417200, and 417300	Bulletin No. 2014-01	2014	P&F	
V	1020	Revised GTAS Fund Type Code attribute domain values from "EP/ES/ET" to "EP" for USSGL account 417200	Bulletin No. 2014-01	2014	P&F	
V	1020	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL account 417300	Bulletin No. 2014-01	2014	P&F	
V	1020	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "ATB/OTR/SEQ" for USSGL accounts 438200, 438300, 438700, 438800, 439200, and 439300	Bulletin No. 2014-01	2014	P&F	
V	1020	Revised Authority Type Code attribute domain values from "D/P/S" to "S" for USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	1020	Added Reduction Type Code attribute domain values "ATB/OTR/SEQ" to USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	1020	Revised GTAS Fund Type Code attribute domain values from "EP/ER/ES/ET" to "EP/ER/ES/ET/TR" for USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	1020	Added a row for Reduction Type Code attribute domain value "OTR" with Authority Type Code attribute domain value "D" for USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	1020	Added rows for Reduction Type Code attribute domain value "SEQ" with Authority Type Code attribute domain values "P", "B", and "C" for USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	1100	Deleted USSGL account 438400 with Authority Type Code attribute domain value "P"	Bulletin No. 2014-01	2014	P&F	
V	1101	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 411300, 412600, 412700, and 412800	Bulletin No. 2014-01	2014	P&F	
V	1101	Added Reduction Type Code attribute domain values "ATB/OTR" to USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	1102	Added line for Appropriation (previously unavailable)	Bulletin No. 2014-01	2014	P&F	
V	1120	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 417200 and 417300	Bulletin No. 2014-01	2014	P&F	
V	1121	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 417100 and 417300	Bulletin No. 2014-01	2014	P&F	
V	1130	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "ATB/OTR/SEQ" for USSGL account 439200	Bulletin No. 2014-01	2014	P&F	
V	1131	Revised Reduction Type Code attribute domain values from "SQ1/OTR" to "OTR/SEQ" for USSGL account 439300	Bulletin No. 2014-01	2014	P&F	

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V	1132	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "ATB/OTR/SEQ" for USSGL accounts 438200 and 438700	Bulletin No. 2014-01	2014	P&F	
V	1132	Revised Reduction Type Code attribute domain value from "SQ1" to "SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	P&F	
V	1133	Revised Reduction Type Code attribute domain values from "SQ1/OTR" to "OTR/SEQ" for USSGL accounts 438300 and 438800	Bulletin No. 2014-01	2014	P&F	
V	1133	Revised Reduction Type Code attribute domain value from "SQ1" to "SEQ" for USSGL account 438300	Bulletin No. 2014-01	2014	P&F	
V	1171	Added Reduction Type Code attribute domain value "XXX" to USSGL account 411300	Bulletin No. 2014-01	2014	P&F	
V	1171	Added Reduction Type Code attribute domain value "OTR" to USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	1173	Revised Reduction Type Code attribute domain values from "AB4/AB5/SQ1" to "ATB/SEQ" for USSGL account 439200	Bulletin No. 2014-01	2014	P&F	
V	1200	Revised TAS Status Indicator attribute domain value from "U/E" to "U" for USSGL account 412400	Bulletin No. 2014-01	2014	P&F	
V	1200	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 412700 and 412800	Bulletin No. 2014-01	2014	P&F	
V	1200	Deleted USSGL account 438400 with Authority Type Code attribute domain value "P"	Bulletin No. 2014-01	2014	P&F	
V	1201	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 411300, 412600, 412700, and 412800	Bulletin No. 2014-01	2014	P&F	
V	1201	Added Reduction Type Code attribute domain values "ATB/OTR" to USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	1203	Added rows with Reduction Type Code attribute domain value "SEQ" for USSGL accounts 411300, 412600, 412700, 412800, 417100, 417200, and 417300	Bulletin No. 2014-01	2014	P&F	
V	1203	Added row with Authority Type Code attribute domain value "P" for USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	1220	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 417200 and 417300	Bulletin No. 2014-01	2014	P&F	
V	1221	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 417100 and 417300	Bulletin No. 2014-01	2014	P&F	
V	1230	Revised Reduction Type Code attribute domain values from "SQ1/OTR" to "OTR/SEQ" for USSGL account 439200	Bulletin No. 2014-01	2014	P&F	
V	1230	Revised Reduction Type Code attribute domain value from "SQ1" to "SEQ" for USSGL account 439300	Bulletin No. 2014-01	2014	P&F	
V	1232	Revised Reduction Type Code attribute domain values from "SQ1/OTR" to "OTR/SEQ" for USSGL accounts 438200, 438300, 438700, and 438800	Bulletin No. 2014-01	2014	P&F	
V	1232	Revised Reduction Type Code attribute domain value from "SQ1" to "SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	P&F	
V	1271	Added Reduction Type Code attribute domain value "XXX" to USSGL account 411300	Bulletin No. 2014-01	2014	P&F	
V	1271	Added Reduction Type Code attribute domain value "OTR" to USSGL account 438400	Bulletin No. 2014-01	2014	P&F	

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V	1400	Added Reduction Type Code attribute domain values "SEQ/XXX" to USSGL accounts 412600 and 412800	Bulletin No. 2014-01	2014	P&F	
V	1400	Added Reduction Type Code attribute domain value "SEQ" to USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	1420	Revised Reduction Type Code attribute domain values from "SQ1/OTR" to "OTR/SEQ" for USSGL account 439200	Bulletin No. 2014-01	2014	P&F	
V	1421	Revised Reduction Type Code attribute domain value from "SQ1" to "SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	P&F	
V	1422	Added a row with GTAS Fund Type Code attribute domain value of "ER" and Financing Account Indicator attribute domain value "D" for USSGL account 414600	Bulletin No. 2014-01	2014	P&F	
V	1520	Revised Reduction Type Code attribute domain values from "AB4/OTR" to "ATB/OTR" for USSGL account 439200	Bulletin No. 2014-01	2014	P&F	
V	1600	Deleted USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	1603	Added USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	1620	Added row for Reduction Type Code attribute domain value of "ATB" and GTAS Fund Type Code attribute domain value "ET" with USSGL account 439200	Bulletin No. 2014-01	2014	P&F	
V	1621	Revised Reduction Type Code attribute domain value from "SQ1" to "SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	P&F	
V	1621	Revised GTAS Fund Type Code attribute domain value from "ET" to "ES/ET" for USSGL account 438200	Bulletin No. 2014-01	2014	P&F	
V	1702	Added Reduction Type Code attribute domain values "ATB/OTR/SEQ" to USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	1702	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET/TR" to "EG" for USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	1702	Added a row for Reduction Type Code attribute domain values "OTR/SEQ" with GTAS Fund Type Code attribute domain values "EP/ER" for USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	1702	Added a row for Reduction Type Code attribute domain value "SEQ" with GTAS Fund Type Code attribute domain value "ET" for USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	1711	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 417100 and 417300	Bulletin No. 2014-01	2014	P&F	
V	1723	Revised Reduction Type Code attribute domain values from "AB3/AB4/AB5/SQ1/OTR" to "ATB/OTR/SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	P&F	
V	1723	Revised Reduction Type Code attribute domain values from "SQ1/OTR" to "OTR/SEQ" for USSGL accounts 438200 and 438300	Bulletin No. 2014-01	2014	P&F	
V	1723	Revised Reduction Type Code attribute domain value from "SQ1" to "SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	P&F	
V	1723	Added a row for Reduction Type Code attribute domain value "ATB" with GTAS Fund Type Code attribute domain value "TR" for USSGL account 438200	Bulletin No. 2014-01	2014	P&F	
V	1802	Added Reduction Type Code attribute domain values "OTR/SEQ" to USSGL account 438400	Bulletin No. 2014-01	2014	P&F	

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V	1802	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET/TR" to "EG/EP/ER/TR" for USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	1802	Added a row for Reduction Type Code attribute domain value "SEQ" with GTAS Fund Type Code attribute domain value "ET" for USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	1810	Added Reduction Type Code attribute domain value "XXX" to USSGL accounts 417200 and 417300	Bulletin No. 2014-01	2014	P&F	
V	1822	Added line for Spending authority from offsetting collections permanently reduced (-)	Bulletin No. 2014-01	2014	P&F	
V	1823	Revised Reduction Type Code attribute domain values from "SQ1/OTR" to "OTR/SEQ" for USSGL accounts 438200 and 438300	Bulletin No. 2014-01	2014	P&F	
V	1823	Revised Reduction Type Code attribute domain value from "SQ1" to "SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	P&F	
V	1952	Added Reduction Type Code attribute domain values "SEQ/XXX" to USSGL accounts 412600, 412700, and 417100	Bulletin No. 2014-01	2014	P&F	
V	1952	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "ET" for USSGL accounts 412600, 412700, 417100, 420100, 422100, 422200, 422500, 425100, 428700, 480100, 480200, and 490100	Bulletin No. 2014-01	2014	P&F	
V	4030	Revised Federal/Non-Federal Code attribute domain values from "F/N" to "F" for USSGL account 487200	Bulletin No. 2014-01	2014	P&F	
V	4033	Added a row a Federal/Non-Federal Code attribute domain value of "N" for USSGL account 487200	Bulletin No. 2014-01	2014	P&F	
V		Added note after line 4190 "This line is calculated. Equals sum of lines 4080 and 4170."	Bulletin No. 2014-01	2014	P&F	
V	5082	Added Reduction Type Code attribute domain values "SEQ/XXX" to USSGL account 412800	Bulletin No. 2014-01	2014	P&F	
V	5090	Revised line title to "Unavailable balance, SOY: Offsetting collections"	Bulletin No. 2014-01	2014	P&F	
V	5090	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "ATB/OTR/SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	P&F	
V	5090	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER" to "EG" for USSGL accounts 438200 and 438400	Bulletin No. 2014-01	2014	P&F	
V	5090	Added a row for Reduction Type Code attribute domain values "OTR/SEQ" with GTAS Fund Type Code attribute domain value "EP/ER/TR" for USSGL accounts 438200 and 438400	Bulletin No. 2014-01	2014	P&F	
V	5090	Added a row for Reduction Type Code attribute domain value "SEQ" with GTAS Fund Type Code attribute domain value "ET" for USSGL accounts 438200 and 438400	Bulletin No. 2014-01	2014	P&F	
V	5090	Deleted USSGL accounts 438200 and 438400 with Authority Type Code attribute domain value "P"	Bulletin No. 2014-01	2014	P&F	
V	5090	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR/SEQ" for USSGL account 438300	Bulletin No. 2014-01	2014	P&F	
V	5090	Revised GTAS Fund Type Code attribute domain value from "EG/EP/ER" to "EG/EP/ER/TR" for USSGL account 438300	Bulletin No. 2014-01	2014	P&F	
V	5090	Added Reduction Type Code attribute domain values "ATB/OTR/SEQ" to USSGL account 438400	Bulletin No. 2014-01	2014	P&F	

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V	5090	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	5090	Added a row with GTAS Fund Type Code Attribute domain value "EG" and TAS Status Attribute domain value of "E" for USSGL account 439800	Bulletin No. 2014-01	2014	P&F	
V	5091	Revised line title to "Unavailable balance, EOY: Offsetting collections"	Bulletin No. 2014-01	2014	P&F	
V	5091	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "ATB/OTR/SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	P&F	
V	5091	Revised GTAS Fund Type Code attribute domain value from " EG/EP/ER" to " EG" for USSGL accounts 438200 and 438400	Bulletin No. 2014-01	2014	P&F	
V	5091	Added a row for Reduction Type Code attribute domain values "OTR/SEQ" with GTAS Fund Type Code attribute domain value "EP/ER/TR" for USSGL accounts 438200 and 438400	Bulletin No. 2014-01	2014	P&F	
V	5091	Added a row for Reduction Type Code attribute domain value "SEQ" with GTAS Fund Type Code attribute domain value "ET" for USSGL accounts 438200 and 438400	Bulletin No. 2014-01	2014	P&F	
V	5091	Deleted USSGL accounts 438200 and 438400 with Authority Type Code attribute domain value "P"	Bulletin No. 2014-01	2014	P&F	
V	5091	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR/SEQ" for USSGL account 438300	Bulletin No. 2014-01	2014	P&F	
V	5091	Revised GTAS Fund Type Code attribute domain value from " EG/EP/ER" to " EG/EP/ER/TR" for USSGL account 438300	Bulletin No. 2014-01	2014	P&F	
V	5091	Added Reduction Type Code attribute domain values "ATB/OTR/SEQ" to USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	5091	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	5091	Added a row with GTAS Fund Type Code Attribute domain value "EG" and TAS Status Attribute domain value of "E" for USSGL account 439800	Bulletin No. 2014-01	2014	P&F	
V		Revised note after line 5091 to "Should also equal line 5090 minus the sum of lines 1702, 1723, 1725, 1802, 1823, and 1824."	Bulletin No. 2014-01	2014	P&F	
V	5092	Revised title to Unavailable balance, SOY: Appropriations	Bulletin No. 2014-01	2014	P&F	
V	5092	Revised Authority Type Code attribute domain values from "B/P" to "P" for USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2014	P&F	
V	5092	Deleted Borrowing Source Code attribute domain values "F/P/T" from USSGL and 438200	Bulletin No. 2014-01	2014	P&F	
V	5092	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	P&F	
V	5092	Revised GTAS Fund Type Code attribute domain values from "EP/ER/ES/ET" to "EP/ER" for USSGL accounts 438200 and 438400	Bulletin No. 2014-01	2014	P&F	
V	5092	Added Reduction Type Code attribute domain value "SEQ" to USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	5092	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	5093	Revised title to Unavailable balance, EOY: Appropriations	Bulletin No. 2014-01	2014	P&F	

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V	5093	Revised Authority Type Code attribute domain values from "B/P" to "P" for USSGL accounts 4382 and 4384	Bulletin No. 2014-01	2014	P&F	
V	5093	Deleted Borrowing Source Code attribute domain values "F/P/T" from USSGL and 438200	Bulletin No. 2014-01	2014	P&F	
V	5093	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	P&F	
V	5093	Revised GTAS Fund Type Code attribute domain values from "EP/ER/ES/ET" to "EP/ER" for USSGL accounts 438200 and 438400	Bulletin No. 2014-01	2014	P&F	
V	5093	Added Reduction Type Code attribute domain value "SEQ" to USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	5093	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V		Added note after line 5093 "Should also equal line 5092 minus the sum of lines 1102, 1132, 1203, and 1232 for revolving funds only."	Bulletin No. 2014-01	2014	P&F	
V	5094	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	P&F	
V	5094	Revised GTAS Fund Type Code attribute domain values from "ET" to "ES/ET" for USSGL accounts 438200 and 438400	Bulletin No. 2014-01	2014	P&F	
V	5094	Added Reduction Type Code attribute domain value "SEQ" to USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V	5095	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SEQ" for USSGL account 438200	Bulletin No. 2014-01	2014	P&F	
V	5095	Revised GTAS Fund Type Code attribute domain values from "ET" to "ES/ET" for USSGL accounts 438200 and 438400	Bulletin No. 2014-01	2014	P&F	
V	5095	Added Reduction Type Code attribute domain value "SEQ" to USSGL account 438400	Bulletin No. 2014-01	2014	P&F	
V		Added note after line 5095 "Should also equal line 5094 minus the sum of lines 1603 and 1621."	Bulletin No. 2014-01	2014	P&F	
V	5096	Added line for Unavailable balance, SOY: Borrowing authority	Bulletin No. 2014-01	2014	P&F	
V	5097	Added line for Unavailable balance, EOY: Borrowing authority	Bulletin No. 2014-01	2014	P&F	
	<u>Footnote</u>					
V	None			2014	P&F	
<b>V</b>	<b>FMS 2108: Yearend Closing Statement:</b>					
	<i>Preclosing Unexpended Balance for Fiscal 2014 Reporting</i>					
	<u>Column</u>					
V	None			2014	FMS 2108	
	<i>Borrowing and Contract Authority: New Authority and Rescissions</i>					
	<u>Column</u>					
V	None			2014	FMS 2108	
	<i>Appropriations to Liquidate Contract Authority and Borrowings</i>					

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	<u>Column</u>					
V	None			2014	FMS 2108	
		<i>Borrowing and Contract Authority Adjustments</i>				
	<u>Column</u>					
V	None			2014	FMS 2108	
		<i>Reimbursements Earned and Refunds</i>				
	<u>Column</u>					
V	None			2014	FMS 2108	
		<i>Unobligated Balance</i>				
V	None			2014	FMS 2108	
	<u>Footnote</u>					
V	None			2014	FMS 2108	
<b>V</b>	<b>Balance Sheet:</b>					
	<u>Line</u>					
V	None			2014	BS	
	<u>Footnote</u>					
V	None			2014	BS	
<b>V</b>	<b>Statement of Net Cost:</b>					
	<u>Line</u>					
V	1	Added Exchange/Nonexchange Code attribute domain value "X" to USSGL accounts 728100 and 729100	Bulletin No. 2014-01	2014	SNC	
V	2	Added Exchange/Nonexchange Code attribute domain value "X" to USSGL accounts 718100 and 719100	Bulletin No. 2014-01	2014	SNC	
	<u>Footnote</u>					
V	None			2014	SNC	
<b>V</b>	<b>Statement of Changes in Net Position:</b>					
	<u>Line</u>					
V	None			2014	SCNP	
	<u>Footnote</u>					

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V	None			2014	SCNP	
<b>V</b>	<b>Statement of Budgetary Resources:</b>					
	<u>Column</u>					
V	None			2014	SBR	
	<u>Line</u>					
V	1000	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 438400	Bulletin No. 2014-01	2014	SBR	
V	1000	Added a row with GTAS Fund Type Code attribute domain value "EG" and TAS Status Attribute domain value of "E" for USSGL account 439800	Bulletin No. 2014-01	2014	SBR	
V	1020	Revised Authority Type Code attribute domain values from "D/P/S" to "S" for USSGL account 438400	Bulletin No. 2014-01	2014	SBR	
V	1020	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 438400	Bulletin No. 2014-01	2014	SBR	
V	1020	Revised GTAS Fund Type Code attribute domain values from "EP/ER/ES/ET" to "EP/ER/ES/ET/TR" for USSGL account 438400	Bulletin No. 2014-01	2014	SBR	
V	1020	Added a row for Authority Type Code attribute domain values "C/D" with GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 438400	Bulletin No. 2014-01	2014	SBR	
V	1020	Added a row for Authority Type Code attribute domain value "P" with GTAS Fund Type Code attribute domain values "EP/ER" for USSGL account 438400	Bulletin No. 2014-01	2014	SBR	
V	1020	Added a row for Authority Type Code attribute domain value "B" with GTAS Fund Type Code attribute domain values "EP/ER/ES/ET" for USSGL account 438400	Bulletin No. 2014-01	2014	SBR	
V	1020	Added a row with GTAS Fund Type Code attribute domain value "EG" and TAS Status Indicator attribute domain value of "E" for USSGL account 439800	Bulletin No. 2014-01	2014	SBR	
V	1290	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 438400	Bulletin No. 2014-01	2014	SBR	
V	1290	Deleted row with GTAS Fund Type Code attribute domain value "EG" from USSGL account 438400	Bulletin No. 2014-01	2014	SBR	
V	1490	Revised GTAS Fund Type Code attribute domain value from "EP" to "ER/EP" for USSGL account 414600	Bulletin No. 2014-01	2014	SBR	
V	1490	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 438400	Bulletin No. 2014-01	2014	SBR	
V	1690	Revised GTAS Fund Type Code attribute domain value from "ET" to "ES/ET" for USSGL accounts 438200 and 438400	Bulletin No. 2014-01	2014	SBR	
V	1890	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL account 438400	Bulletin No. 2014-01	2014	SBR	
V	1890	Added a row with GTAS Fund Type Code attribute domain value "EG" and TAS Status attribute domain value of "E" for USSGL account 439800	Bulletin No. 2014-01	2014	SBR	

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V		Added note below line 4175 "This line is calculated. Equals sum of SBR lines 1290, 1490, 1690 and 1890."	Bulletin No. 2014-01	2014	SBR	
	<u>Footnote</u>					
V	None			2014	SBR	
<b>V</b>	<b>Statement of Custodial Activity:</b>					
	<u>Line</u>					
V	None			2014	SCA	
	<u>Footnote</u>					
V	None			2014	SCA	
<b>VI</b>	<b>USSGL Crosswalks to Reclassified Statements:</b>					
	<b>Reclassified Balance Sheet:</b>					
	<u>Line</u>					
VI	None			2014	RBS	
	<u>Footnote</u>					
VI	None			2014	RBS	
<b>VI</b>	<b>Reclassified Statement of Net Cost:</b>					
	<u>Line</u>					
VI	2	Added Exchange/Nonexchange Code attribute domain value "X" to USSGL accounts 728100 and 729100	Bulletin No. 2014-01	2014	RSNC	
IV	10	Added Exchange/Nonexchange Code attribute domain value "X" to USSGL accounts 718100 and 719100	Bulletin No. 2014-01	2014	RSNC	
	<u>Footnote</u>					
VI	None			2014	RSNC	
<b>VI</b>	<b>Reclassified Statement of Changes in Net Position</b>					
	<u>Line</u>					
VI	None			2014	RSCNP	
	<u>Footnote</u>					
VI	None			2014	RSCNP	
<b>VII</b>	<b>Validations and Edits for Fiscal 2014 Reporting</b>					

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<b>VII</b>	<b>Validations</b>					
	<u>Validation Number</u>					
VII	None			2014	VAL	
<b>VII</b>	<b>Edits</b>					
	<u>Edit Number</u>					
VII	5	Revised from "Fatal Period #12" to "Fatal Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12"	Bulletin No. 2014-01	2014	EDITS	
VII	6	Revised from "Fatal Period #12" to "Fatal Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12"	Bulletin No. 2014-01	2014	EDITS	
VII	8	Revised from "Fatal Period #12" to "Fatal Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12"	Bulletin No. 2014-01	2014	EDITS	
VII	9	Revised from "Fatal Period #12" to "Fatal Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12"	Bulletin No. 2014-01	2014	EDITS	
VII	10	Revised from "Fatal Period #12" to "Fatal Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12"	Bulletin No. 2014-01	2014	EDITS	
VII	11	Revised from "Fatal Period #12" to "Fatal Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12"	Bulletin No. 2014-01	2014	EDITS	
VII	12	Revised from "Fatal Period #12" to "Fatal Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12"	Bulletin No. 2014-01	2014	EDITS	
VII	13	Revised from "Fatal Period #12" to "Fatal Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12"	Bulletin No. 2014-01	2014	EDITS	
VII	42	Revised from "Proposed Analytical Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12" to "Fatal Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12"	Bulletin No. 2014-01	2014	EDITS	
VII	46	Revised from "Proposed Analytical Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12" to "Fatal Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12"	Bulletin No. 2014-01	2014	EDITS	
VII	47	Revised from "Proposed Analytical Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12" to "Fatal Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12"	Bulletin No. 2014-01	2014	EDITS	
VII	51	Revised from "Proposed Analytical Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12" to "Fatal Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12"	Bulletin No. 2014-01	2014	EDITS	
VII	52	Revised from "Proposed Analytical Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12" to "Fatal Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12"	Bulletin No. 2014-01	2014	EDITS	
VII	53	Revised from "Proposed Analytical Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12" to "Fatal Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12"	Bulletin No. 2014-01	2014	EDITS	
VII	54	Revised from "Proposed Analytical Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12" to "Fatal Period # 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12"	Bulletin No. 2014-01	2014	EDITS	
<b>T/L S2 13-02</b>						
<b>Part 1 Fiscal 2013</b>						

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<b>I</b>	<b>USSGL Chart of Accounts:</b>					
I	None		S2 13-02	2013	COA	
<b>II</b>	<b>USSGL Accounts and Definitions:</b>					
II	None		S2 13-02	2013	DEF	
<b>III</b>	<b>USSGL Account Transactions:</b>					
III	None		S2 13-02	2013	TC	
<b>IV</b>	<b>USSGL Account Attributes:</b>					
	<b>USSGL Proprietary Account Attribute Definition Report:</b>		S2 13-02	2013	PROP ADR	
IV	None					
<b>IV</b>	<b>USSGL Proprietary Account Attribute Table:</b>					
IV	2400	Revised Trading Partner Code attribute domain value from "blank" to "Y"	S2 13-02	2013	PROP TBL	
	5919	Added Federal/NonFederal attribute domain value "F" and Trading Partner attribute domain value "Y"	S2 13-02	2013	PROP TBL	
<b>IV</b>	<b>FACTS II - Attribute Definition Report:</b>					
IV	None		S2 13-02	2013	ADR	
<b>IV</b>	<b>FACTS II USSGL Account Attribute Table:</b>					
	<u>Account</u>					
IV	4151	Added Authority Type Code attribute of "Y"	S2 13-02	2013	ATT TBL	
IV	4151	Added Fund Type Code attribute of "Y"	S2 13-02	2013	ATT TBL	
IV	4176	Added Authority Type Code attribute of "Y"	S2 13-02	2013	ATT TBL	
IV	4190	Added Authority Type Code attribute of "Y"	S2 13-02	2013	ATT TBL	
IV	4196	Added Authority Type Code attribute of "Y"	S2 13-02	2013	ATT TBL	
IV	4197	Added Authority Type Code attribute of "Y"	S2 13-02	2013	ATT TBL	
IV	4215	Added Reimbursable Flag Indicator attribute of "Y"	S2 13-02	2013	ATT TBL	
IV	4215	Added Apportionment Category Code attribute of "Y"	S2 13-02	2013	ATT TBL	
IV	4351	Added Fund Type Code attribute of "Y"	S2 13-02	2013	ATT TBL	
IV	4382	Added Borrowing Source Code attribute of "Y"	S2 13-02	2013	ATT TBL	
IV	4387	Added Fund Type Code attribute of "Y"	S2 13-02	2013	ATT TBL	
IV	4388	Added Fund Type Code attribute of "Y"	S2 13-02	2013	ATT TBL	
IV	4392	Added Fund Type Code attribute of "Y"	S2 13-02	2013	ATT TBL	
IV	4393	Added Fund Type Code attribute of "Y"	S2 13-02	2013	ATT TBL	
IV	4872	Added Transaction Partner Code attribute of "Y"	S2 13-02	2013	ATT TBL	

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<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>					
V	None		S2 13-02	2013		
	<u>Line</u>					
V	1000	Added Fund Type Code attribute domain value "7" to USSGL account 4153	S2 13-02	2013	SF-133/P&F	
V	1000	Added Fund Type Code attribute domain values "2/7" to USSGL account 4394	S2 13-02	2013	SF-133/P&F	
V	1000	Deleted USSGL account 4397 with Fund Type Code attribute domain value "1"	S2 13-02	2013	SF-133/P&F	
V	1010	Added Authority Type Code attribute domain values "P/S" on USSGL accounts 4176 and 4190	S2 13-02	2013	SF-133/P&F	
V	1010	Added Authority Type Code attribute domain values "P/S" on USSGL account 4197	S2 13-02	2013	SF-133	
V	1010	Deleted USSGL account 4199	S2 13-02	2013	SF-133	
V	1011	Added Authority Type Code attribute domain values "P/S" on USSGL accounts 4176 and 4190	S2 13-02	2013	SF-133/P&F	
V	1011	Added Authority Type Code attribute domain values "P/S" on USSGL account 4196	S2 13-02	2013	SF-133	
V	1012	Added USSGL account 4199	S2 13-02	2013	SF-133	
V	1020	Added Fund Type Code attribute domain values "2/3/4/7" to "USSGL account 4384	S2 13-02	2013	SF-133/P&F	
V	1020	Revised Fund Type Code attribute domain values from "1/2/7" to "2/7" for USSGL account 4397	S2 13-02	2013	SF-133/P&F	
V	1100	Added rows with Begin End Indicator of "B" and "E", Authority Type Code attribute domain value "P", and Fund Type Code attribute domain values "3/4" for USSGL account 4384	S2 13-02	2013	SF-133/P&F	
V	1101	Revised Fund Type Code attribute domain values from "7" to "2/7" to USSGL accounts 4126 and 4127	S2 13-02	2013	SF-133/P&F	
V	1130	Revised Authority Type Code attribute domain values from "P/R" to "P" for USSGL account 4392	S2 13-02	2013	SF-133/P&F	
V	1130	Added row for Authority Type Code attribute domain value "R" with Reduction Type Code attribute domain value "OTR" for USSGL account 4392	S2 13-02	2013	SF-133/P&F	
V	1131	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" with Authority Type Code attribute domain "B/D/P/R/S" for USSGL account 4393	S2 13-02	2013	SF-133/P&F	
V	1131	Added row for Authority Type Code attribute domain value "D/P/S" with Reduction Type Code attribute domain value "SQ1" for USSGL account 4393	S2 13-02	2013	SF-133/P&F	
V	1132	Added Fund Type Code attribute domain values "2/7" for USSGL account 4382	S2 13-02	2013	SF-133/P&F	
V	1132	Added row for Reduction Type Code attribute domain value "SQ1" with Fund Type Code attribute domain values "3/4" for USSGL account 4382	S2 13-02	2013	SF-133/P&F	
V	1132	Added Fund Type Code attribute domain values "2/7" for USSGL account 4387	S2 13-02	2013	SF-133/P&F	
V	1133	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" for USSGL accounts 4383 and 4388	S2 13-02	2013	SF-133/P&F	
V	1133	Added Fund Type Code attribute domain values "2/7" to USSGL accounts 4383 and 4388	S2 13-02	2013	SF-133/P&F	

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V	1133	Added row for Reduction Type Code attribute domain value "SQ1" with Fund Type Code attribute domain values "3/4" for USSGL account 4383	S2 13-02	2013	SF-133/P&F	
V	1173	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 4392	S2 13-02	2013	SF-133/P&F	
V	1173	Added row for Reduction Type Code attribute domain values "AB4/AB5/SQ1" with Fund Type Code attribute domain value "1" for USSGL account 4392	S2 13-02	2013	SF-133/P&F	
V	1174	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 4382	S2 13-02	2013	SF-133/P&F	
V	1174	Added Fund Type Code attribute domain values "2/7" to USSGL account 4382	S2 13-02	2013	SF-133/P&F	
V	1200	Added USSGL account 4124 with Fund Type Code attribute domain value "1"	S2 13-02	2013	SF-133/P&F	
V	1200	Added rows with Begin End Indicator of "B" and "E", Authority Type Code attribute domain value "P", TAFS Status Indicator attribute domain value "U", and Fund Type Code attribute domain value "3" for USSGL account 4384	S2 13-02	2013	SF-133/P&F	
V	1200	Added USSGL account 4384 with Fund Type Code "1"	S2 13-02	2013	SF-133/P&F	
V	1201	Revised Fund Type Code attribute domain values from "7" to "2/7" to USSGL accounts 4126 and 4127	S2 13-02	2013	SF-133/P&F	
V	1203	Added Authority Type Code attribute domain value "P" to USSGL account 4157	S2 13-02	2013	SF-133/P&F	
V	1230	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" for USSGL account 4392	S2 13-02	2013	SF-133/P&F	
V	1230	Revised Authority Type Code attribute domain values from "P/R" to "P" for USSGL account 4392	S2 13-02	2013	SF-133/P&F	
V	1230	Added row for Authority Type Code attribute domain value "R" with Reduction Type Code attribute domain value "OTR" for USSGL account 4392	S2 13-02	2013	SF-133/P&F	
V	1230	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 4393	S2 13-02	2013	SF-133/P&F	
V	1230	Added row for Reduction Type Code attribute domain "SQ1" with Authority Type Code attribute domain values "D/P/S" for USSGL account 4393	S2 13-02	2013	SF-133/P&F	
V	1232	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" for USSGL accounts 4382, 4383, 4387 and 4388	S2 13-02	2013	SF-133/P&F	
V	1232	Added Fund Type Code attribute domain values "2/7" to "USSGL accounts 4382, 4383, 4387 and 4388	S2 13-02	2013	SF-133/P&F	
V	1232	Added row for Reduction Type Code attribute domain "SQ1" with Fund Type Code attribute domain value "3" for USSGL account 4382	S2 13-02	2013	SF-133/P&F	
V	1234	Added line for presentation of "Appropriations precluded from obligation" which was previously line 1235	S2 13-02	2013	SF-133/P&F	
V	1235	Revised line to present "Capital transfer of appropriations to general fund" with USSGL account 4151	S2 13-02	2013	SF-133/P&F	

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V	1252	Revised title from "Anticipated redemption of debt (appropriations)" to "Anticipated capital transfers and redemption of debt (appropriations)"				
V	1272	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 4392	S2 13-02	2013	SF-133/P&F	
V	1272	Added Fund Type Code attribute domain values "2/7" for USSGL account 4392	S2 13-02	2013	SF-133/P&F	
V	1273	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 4382	S2 13-02	2013	SF-133/P&F	
V	1273	Added Fund Type Code attribute domain values "2/7" for USSGL account 4382	S2 13-02	2013	SF-133/P&F	
V	1320	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 4392	S2 13-02	2013	SF-133/P&F	
V	1400	Added USSGL account 4123 with Fund Type Code "2"	S2 13-02	2013	SF-133/P&F	
V	1400	Added rows with Begin End Indicator of "B" and "E" and Authority Type Code attribute domain value "B" for USSGL account 4384	S2 13-02	2013	SF-133/P&F	
V	1420	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" for USSGL account 4392	S2 13-02	2013	SF-133/P&F	
V	1420	Added Fund Type Code attribute domain value "1" for USSGL account 4392	S2 13-02	2013	SF-133/P&F	
V	1420	Added row for Reduction Type Code attribute domain value "OTR" with Fund Type Code attribute domain values "3/4/7" for USSGL account 4392	S2 13-02	2013	SF-133/P&F	
V	1421	Revised line from "Borrowing authority applied to repay debt" to "Borrowing authority temporarily reduced" with USSGL account 4382	S2 13-02	2013	SF-133/P&F	
V	1422	Added line for "Borrowing authority applied to repay debt" which was previously line 1421	S2 13-02	2013	SF-133/P&F	
V	1520	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "AB4/OTR" for USSGL account 4392	S2 13-02	2013	SF-133/P&F	
V	1520	Added Fund Type Code attribute domain value "7" for USSGL account 4392	S2 13-02	2013	SF-133/P&F	
V	1520	Added row for Reduction Type Code attribute domain value "OTR" with Fund Type Code attribute domain values "1/3/4" for USSGL account 4392	S2 13-02	2013	SF-133/P&F	
V	1520	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 4393	S2 13-02	2013	SF-133/P&F	
V	1520	Added Fund Type Code attribute domain values "1/3/4/7" for USSGL account 4393	S2 13-02	2013	SF-133/P&F	
V	1522	Revised Fund Type Code attribute domain values from "1/2/7" to "7" for USSGL account 4397	S2 13-02	2013	SF-133/P&F	
V	1600	Added rows with Begin End Indicator of "B" and "E" and Authority Type Code attribute domain value "C" for USSGL account 4384	S2 13-02	2013	SF-133/P&F	
V	1603	Added for Contract authority (previously unavailable) with USSGL account 4157 and Fund Type Code attribute domain value "7"	S2 13-02	2013	SF-133/P&F	
V	1620	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL accounts 4392 and 4393	S2 13-02	2013	SF-133/P&F	
V	1620	Added Fund Type Code attribute domain values "1/3/4/7" for USSGL accounts 4392 and 4393	S2 13-02	2013	SF-133/P&F	
V	1621	Added line for "Contract authority temporarily reduced" with USSGL account 4382	S2 13-02	2013	SF-133/P&F	
V	1622	Revised Fund Type Code attribute domain values from "1/2/7" to "7" for USSGL account 4397	S2 13-02	2013	SF-133/P&F	

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V	1720	Added Authority Type Code attribute domain value "S" to USSGL account 4151	S2 13-02	2013	SF-133/P&F	
V	1722	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 4392	S2 13-02	2013	SF-133/P&F	
V	1723	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "AB3/AB4/AB5/SQ1/OTR" for USSGL account 4382	S2 13-02	2013	SF-133/P&F	
V	1723	Added Fund Type Code attribute domain value "1" for USSGL account 4382	S2 13-02	2013	SF-133/P&F	
V	1723	Added row for Reduction Type Code attribute domain values "SQ1/OTR" with Fund Type Code attribute domain values "3/4" for USSGL account 4382	S2 13-02	2013	SF-133/P&F	
V	1723	Added row for Reduction Type Code attribute domain value "SQ1" with Fund Type Code attribute domain value "7" for USSGL account 4382	S2 13-02	2013	SF-133/P&F	
V	1723	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" for USSGL account 4383	S2 13-02	2013	SF-133/P&F	
V	1723	Added Fund Type Code attribute domain values "3/4" for USSGL account 4383	S2 13-02	2013	SF-133/P&F	
V	1820	Added Authority Type Code attribute domain value "S" to USSGL account 4151	S2 13-02	2013	SF-133/P&F	
V	1823	Added row for Reduction Type Code attribute domain value "SQ1" with Fund Type Code attribute domain value "7" for USSGL account 4382	S2 13-02	2013	SF-133/P&F	
V	1823	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" for USSGL accounts 4382 and 4383	S2 13-02	2013	SF-133/P&F	
V	1823	Added Fund Type Code attribute domain values "1/3/4/8" for USSGL accounts 4382 and 4383	S2 13-02	2013	SF-133/P&F	
V	1950	Revised title from "Other balances withdrawn (special and trust funds)" to "Other balances withdrawn and returned to unappropriated receipts (special and trust funds)"	S2 13-02	2013	P&F	
V	1950	Revised TAFS Status Indicator attribute domain value from "U" to "U/E" for USSGL accounts 4355, 4356, and 4357	S2 13-02	2013	P&F	
V	1955	Added line for "Other balances withdrawn and returned to general fund (special and trust funds)" with USSGL accounts 4350 and 4351	S2 13-02	2013	P&F	
V	4110	Deleted Fund Type Code attribute domain value "3" for USSGL accounts 4882 and 4982	S2 13-02	2013	SF-133/P&F	
V	4120	Added Transaction Partner Code attribute domain value "F" for USSGL account 4872	S2 13-02	2013	SF-133/P&F	
V	4123	Added row with Transaction Partner Code attribute domain value "X" with USSGL account 4872	S2 13-02	2013	SF-133/P&F	
V		Revised section title from "Repayable advances" to "Outstanding debt"	S2 13-02	2013	P&F	
V	5080	Revised line title from "Outstanding debt, SOY: Repayable advances (-)" to "Outstanding debt, SOY (-)"	S2 13-02	2013	P&F	
V	5081	Revised line title from "Outstanding debt, EOY: Repayable advances (-)" to "Outstanding debt, EOY (-)"	S2 13-02	2013	P&F	
V	5082	Revised line title from "Borrowing: Repayable advances (-)" to "Borrowing (-)"	S2 13-02	2013	P&F	
V		Revised section title from "Unavailable offsetting collections" to "Unavailable unobligated balances:"	S2 13-02	2013	P&F	
V	5090	Revised line title from "Unavailable balance, start of year: Offsetting collections" to "Unavailable balance, SOY: Appropriations and offsetting collections"	S2 13-02	2013	P&F	

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V	5090	Added row for Authority Type Code attribute domain value "P" for USSGL account 4382	S2 13-02	2013	P&F	
V	5090	Added row with Begin End Indicator of "B" and Prior Year Adjustment Code attribute domain value "X" for USSGL account 4384	S2 13-02	2013	P&F	
V	5090	Added row with Begin End Indicator of "E" and Prior Year Adjustment Code attribute domain value "P" for USSGL account 4384	S2 13-02	2013	P&F	
V	5090	Revised Prior Year Adjustment Code attribute domain value from "B/P" to "P" for USSGL accounts 4158, 4382, 4383, and 4384	S2 13-02	2013	P&F	
V	5091	Revised line title from "Unavailable balance, end of year: Offsetting collections" to "Unavailable balance, EOY: Appropriations and offsetting collections"	S2 13-02	2013	P&F	
V	5091	Added row for Authority Type Code attribute domain value "P" for USSGL account 4382	S2 13-02	2013	P&F	
V	5091	Added row with Authority Type Code attribute domain value "P" and Fund Type Code attribute domain values "3/4" for USSGL account 4384	S2 13-02	2013	P&F	
V		Revised calculation line to include "1132 (for revolving funds), 1232 (for revolving funds)"	S2 13-02	2013	P&F	
V	5092	Added line for "Unavailable balance, SOY: Borrowing authority"	S2 13-02	2013	P&F	
V	5093	Added line for "Unavailable balance, EOY: Borrowing authority"	S2 13-02	2013	P&F	
V	5094	Added line for "Unavailable balance, SOY: Contract authority"	S2 13-02	2013	P&F	
V	5095	Added line for "Unavailable balance, EOY: Contract authority"	S2 13-02	2013	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	None		S2 13-02	2013	FMS 2108	
<i>Definite Borrowing Authority for Fiscal 2013 Reporting</i>						
	<u>Column</u>					
V	3	Added USSGL account 4382	S2 13-02	2013	FMS 2108	
V	6	Added USSGL account 4382	S2 13-02	2013	FMS 2108	
<i>Indefinite Borrowing Authority for Fiscal 2013 Reporting</i>						
V	5	Added USSGL account 4382, 4392 and 4393	S2 13-02	2013	FMS 2108	
V	6	Added USSGL account 4382, 4392 and 4393	S2 13-02	2013	FMS 2108	
<i>Definite Contract Authority for Fiscal 2013 Reporting</i>						
	<u>Column</u>					
V	3	Added USSGL accounts 4137 and 4153	S2 13-02	2013	FMS 2108	
V	4	Added USSGL account 4154	S2 13-02	2013	FMS 2108	
V	5	Added USSGL account 4382	S2 13-02	2013	FMS 2108	
V	6	Added USSGL accounts 4137, 4153, 4154 and 4382	S2 13-02	2013	FMS 2108	
<i>Indefinite Contract Authority for Fiscal 2013 Reporting</i>						
	<u>Column</u>					
V	3	Added USSGL accounts 4137 and 4153	S2 13-02	2013	FMS 2108	
V	4	Added USSGL account 4154	S2 13-02	2013	FMS 2108	

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V	5	Added USSGL accounts 4382, 4392 and 4393	S2 13-02	2013	FMS 2108	
V	6	Added USSGL accounts 4137, 4153, 4154, 4382, 4392 and 4393	S2 13-02	2013	FMS 2108	
<i>Reimbursements Earned and Refunds</i>						
	<u>Column</u>					
V	7	Deleted USSGL accounts 4137, 4153 and 4154	S2 13-02	2013	FMS 2108	
	Footnotes					
V	None					
<b>Balance Sheet:</b>						
	<u>Line</u>					
V	30	Revised Line title from "Unexpended Appropriations - Earmarked Funds (Note 21)" to "Unexpended Appropriations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)"	S2 13-02	2013	BS	
V	31	Revised Line title from "Unexpended Appropriations - Other Funds" to "Unexpended Appropriations - All Other Funds (Combined or Consolidated Totals)"	S2 13-02	2013	BS	
V	32	Revised Line title from "Cumulative Results of Operations - Earmarked Funds (Note 21)" to "Cumulative Results of Operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)"; Added Federal/NonFederal attribute domain value "F" to USSGL account 5919.	S2 13-02	2013	BS	
V	33	Revised Line title from "Cumulative Results of Operations - Other Funds" to "Cumulative Results of Operations - All Other Funds (Combined or Consolidated Totals)"; Added Federal/NonFederal attribute domain value "F" to USSGL account 5919.	S2 13-02	2013	BS	
V	34	Revised Line title from "Total Net Position" to "Total Net Position - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21) This line is calculated. Equals the sum of lines 30 and 32.	S2 13-02	2013	BS	
V	35	Revised Line title from "Total Liabilities and Net Position" to "Total Net Position - All Other Funds (Combined or Consolidated Totals) This line is calculated. Equals the sum of lines 31 and 33.	S2 13-02	2013	BS	
V	36	Added Line title "Total Net Position" This line is calculated. Equals the sum of lines 34 and 35.	S2 13-02	2013	BS	
V	37	Added Line title "Total Liabilities and Net Position" This line is calculated. Equals the sum of lines 28 and 36	S2 13-02	2013	BS	
	<u>Footnote</u>					
V	None					
<b>Statement of Net Cost:</b>						
	<u>Line</u>					
V					SNC	
	<u>Footnote</u>					

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V	None					
<b>Statement of Changes in Net Position:</b>						
V	<u>Line</u>				SCNP	
	<u>Footnote</u>					
V					SCNP	
<b>Statement of Budgetary Resources:</b>						
	<u>Column</u>					
V						
	<u>Line</u>					
V	1000	Deleted USSGL account 4397 with Fund Type Code attribute domain value "1"	S2 13-02	2013	SBR	
V	1020	Revised TAFS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 413700	S2 13-02	2013	SBR	
V	1020	Revised Fund Type Code attribute domain values from "1/2/3/4/7" to "2/3/4/7" for USSGL account 4384	S2 13-02	2013	SBR	
V	1020	Revised Fund Type Code attribute domain values from "1/2/7" to "2/7" for USSGL account 4397	S2 13-02	2013	SBR	
V	1043	Added Authority Type Code attribute domain values "P/S" on USSGL accounts 4176, 4190, 4196 and 4197	S2 13-02	2013	SBR	
V	1043	Added Debit Credit Code of "D" with USSGL account 4196	S2 13-02	2013	SBR	
V	1043	Added Debit Credit Code of "C" with USSGL account 4197	S2 13-02	2013	SBR	
V	1290	Added USSGL account 4124 with Fund Type Code attribute domain value "1"	S2 13-02	2013	SBR	
V	1290	Revised Fund Type Code attribute domain values from "7" to "2/7" for USSGL account 4126	S2 13-02	2013	SBR	
V	1290	Revised Fund Type Code attribute domain values from "1/7" to "1/2/7" for USSGL account 4127	S2 13-02	2013	SBR	
V	1290	Added Fund Type Code attribute domain values "1/2/3/4/7" for USSGL account 4138	S2 13-02	2013	SBR	
V	1290	Added USSGL account 415100	S2 13-02	2013	SBR	
V	1290	Deleted USSGL account 4157 with Fund Type Code attribute domain value "1"	S2 13-02	2013	SBR	
V	1290	Revised Fund Type Code attribute domain values from "2/7" to "1/2/7" for USSGL account 4157	S2 13-02	2013	SBR	
V	1290	Added Authority Type Code attribute domain value "P" on USSGL account 4157	S2 13-02	2013	SBR	
V	1290	Added Fund Type Code attribute domain values "2/3/4/7" for USSGL account 4382	S2 13-02	2013	SBR	
V	1290	Added Fund Type Code attribute domain values "2/3/4/7" for USSGL account 4383	S2 13-02	2013	SBR	
V	1290	Revised Authority Type Code attribute domain values from "D/P" to "P" for USSGL account 4383	S2 13-02	2013	SBR	
V	1290	Revised Fund Type Code attribute domain values from "2/7" to "2/3/4/7" for USSGL account 4384	S2 13-02	2013	SBR	





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II	415500	Added	S2 13-02	2014	DEF	
<b>III</b>	<b><i>USSGL Account Transactions:</i></b>					
III	A180	Modified	S2 13-02	2014	TC	
III	A181	Modified	S2 13-02	2014	TC	
III	F392	Added	S2 13-02	2014	TC	
III	F393	Added	S2 13-02	2014	TC	
<b>IV</b>	<b><i>USSGL Account Attributes:</i></b>					
	<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>					
IV					ADR	
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
	<u>Attribute</u>					
IV					ATT TBL	
	<u>USSGL</u>					
IV	412300	Revised Authority Type Code attribute domain values from "P/S" to "B/P/S"	S2 13-02	2014	ATT TBL	
IV	415100	Revised Authority Type Code attribute domain value from "S" to "P/S"	S2 13-02	2014	ATT TBL	
IV	415700	Revised Authority Type Code attribute domain value from "P" to "C/P"	S2 13-02	2014	ATT TBL	
IV	417600	Added Authority Type Code attribute domain values "P/S"	S2 13-02	2014	ATT TBL	
IV	419000	Added Authority Type Code attribute domain values "P/S"	S2 13-02	2014	ATT TBL	
IV	419600	Added Authority Type Code attribute domain values "P/S"	S2 13-02	2014	ATT TBL	
IV	419700	Added Authority Type Code attribute domain values "P/S"	S2 13-02	2014	ATT TBL	
IV	421500	Added Apportionment Category Code attribute domain values "A/B/E"	S2 13-02	2014	ATT TBL	
IV	421500	Added Reimbursable Flag Indicator attribute domain values "D/R"	S2 13-02	2014	ATT TBL	
IV	427300	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/TR"	S2 13-02	2014	ATT TBL	
IV	438200	Revised Authority Type Code attribute domain values from "D/P/S" to "B/C/D/P/S"	S2 13-02	2014	ATT TBL	
IV	438200	Added Borrowing Source Code attribute domain values "F/T/P"	S2 13-02	2014	ATT TBL	
IV	438400	Revised Authority Type Code attribute domain values from "D/P/S" to "B/C/D/P/S"	S2 13-02	2014	ATT TBL	
IV	487200	Added Federal Nonfederal Code attribute domain values "F/N"	S2 13-02	2014	ATT TBL	
IV	640000	Revised Federal Non-Federal attribute domain values from "F/N" to "F/N/Z"	S2 13-02	2014	ATT TBL	
<b>V</b>	<b><i>USSGL Crosswalks to Standard External Reports:</i></b>					
	<b>SF 133: Report on Budget Execution and Budgetary Resources:</b>					
	<u>Column</u>					
V						

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
	<u>Line</u>					
V	1000	Deleted USSGL account 438400 with GTAS Fund Type Code attribute domain value "ET"	S2 13-02	2014	SF-133	
V	1000	Deleted USSGL account 439700 with GTAS Fund Type Code attribute domain value "EG"	S2 13-02	2014	SF-133	
V	1010	Added Authority Type Code attribute domain values "P/S" on USSGL accounts 417600, 419000, and 419700	S2 13-02	2014	SF-133	
V	1010	Deleted USSGL account 419900	S2 13-02	2014	SF-133	
V	1011	Added Authority Type Code attribute domain values "P/S" on USSGL accounts 417600, 419000, and 419600	S2 13-02	2014	SF-133	
V	1012	Added USSGL account 419900	S2 13-02	2014	SF-133	
V	1020	Added new USSGL account 415500	S2 13-02	2014	SF-133	
V	1020	Added Authority Type Code attribute domain values "P/S" on USSGL accounts 417600, 419000, 419600, and 419700	S2 13-02	2014	SF-133	
V	1020	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/TR" for USSGL account 427300	S2 13-02	2014	SF-133	
V	1020	Added Reduction Type Code attribute domain values "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to USSGL accounts 438200, 438300, 438700, 438800, 439200, and 439300	S2 13-02	2014	SF-133	
V	1020	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ES/ET/TR" to "EP/ER/ES/ET" for USSGL account 438400	S2 13-02	2014	SF-133	
V	1020	Revised GTAS Fund Type Code attribute domain values from "EG /ES/ET" to "ES/ET" for USSGL account 439700	S2 13-02	2014	SF-133	
V	1020	Revised Prior Year Adjustment Code attribute domain value from "X" to "B/P" for USSGL account 480200	S2 13-02	2014	SF-133	
V	1020	Added Federal Non-Federal Code attribute domain value "F/N" for USSGL account 487200	S2 13-02	2014	SF-133	
V	1060	Added for "Expired unobligated balance brought forward, October 1"	S2 13-02	2014	SF-133	
V	1070	Added for "Expired unobligated balance transferred to other accounts"	S2 13-02	2014	SF-133	
V	1071	Added for "Expired unobligated balance transferred from other accounts"	S2 13-02	2014	SF-133	
V	1072	Added for "Expired unobligated balance transfers between expired and unexpired accounts"	S2 13-02	2014	SF-133	
V	1080	Added for "Adjustment of expired unobligated balance brought forward, October 1"	S2 13-02	2014	SF-133	
V	1081	Added for "Recoveries of prior year unpaid obligations in expired accounts"	S2 13-02	2014	SF-133	
V	1082	Added for "Capital transfer of expired unobligated balances to general fund"	S2 13-02	2014	SF-133	
V	1083	Added for "Expired unobligated balances applied to repay debt"	S2 13-02	2014	SF-133	
V	1086	Added for "Adjustment for change in allocation of trust fund limitation in expired funds"	S2 13-02	2014	SF-133	
V	1089	Added for "Other expired balances withdrawn"	S2 13-02	2014	SF-133	
V	1099	Added for "Expired balance (total)"	S2 13-02	2014	SF-133	
V	1100	Added rows with Begin End Indicator of "B" and "E", Authority Type Code attribute domain value "P", and GTAS Fund Type Code attribute domain values "EP/ER" for USSGL account 438400	S2 13-02	2014	SF-133	
V	1101	Revised GTAS Fund Type Code attribute domain values from "ET" to "ES/ET" for USSGL account 412700	S2 13-02	2014	SF-133	

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V	1130	Revised Authority Type Code attribute domain values from "P/R" to "P" for USSGL account 439200	S2 13-02	2014	SF-133	
V	1130	Added row for Authority Type Code attribute domain value "R" with Reduction Type Code attribute domain value "OTR" for USSGL account 439200	S2 13-02	2014	SF-133	
V	1131	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" with Authority Type Code attribute domain "B" for USSGL account 439300	S2 13-02	2014	SF-133	
V	1131	Added row for Authority Type Code attribute domain value "R" with Reduction Type Code attribute domain value "OTR" for USSGL account 439300	S2 13-02	2014	SF-133	
V	1131	Revised Authority Type Code attribute domain values from "D/P/R/S" to D/P/S" for USSGL account 439300	S2 13-02	2014	SF-133	
V	1131	Revised TAS Status Code attribute domain value from "U/E" to "U" when paired with Authority Type Code attribute domain values "D/P/S" for USSGL account 439300	S2 13-02	2014	SF-133	
V	1131	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" with Authority Type Code attribute domains "D/P/S" for USSGL account 439300	S2 13-02	2014	SF-133	
V	1132	Revised GTAS Fund Type Code attribute domain values from "EP/ER/ES/ET/TR" to "ES/ET for USSGL account 438200	S2 13-02	2014	SF-133	
V	1132	Added row for Reduction Type Code attribute domain value "SQ1" with GTAS Fund Type Code attribute domain values "EP/ER" for USSGL account 438200	S2 13-02	2014	SF-133	
V	1133	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" for USSGL accounts 438300 and 438800	S2 13-02	2014	SF-133	
V	1133	Revised GTAS Fund Type Code attribute domain values from "EP/ER/ES/ET/TR" to "ES/ET for USSGL account 438300	S2 13-02	2014	SF-133	
V	1133	Added row for Reduction Type Code attribute domain value "SQ1" with GTAS Fund Type Code attribute domain values "EP/ER" for USSGL account 438300	S2 13-02	2014	SF-133	
V	1137	Added new USSGL account 415500	S2 13-02	2014	SF-133	
V	1173	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 439200	S2 13-02	2014	SF-133	
V	1173	Added row for Reduction Type Code attribute domain values "AB4/AB5/SQ1" with GTAS Fund Type Code attribute domain value "EG" for USSGL account 439200	S2 13-02	2014	SF-133	
V	1174	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 438200	S2 13-02	2014	SF-133	
V	1200	Added USSGL account 412400 with GTAS Fund Type Code "EG"	S2 13-02	2014	SF-133	
V	1200	Added rows with Begin End Indicator of "B" and "E", Authority Type Code attribute domain value "P", and GTAS Fund Type Code attribute domain value "EP" for USSGL account 438400	S2 13-02	2014	SF-133	
V	1200	Added USSGL account 438400 with GTAS Fund Type Code "EG"	S2 13-02	2014	SF-133	

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V	1201	Revised GTAS Fund Type Code attribute domain values from "ET" to "ES/ET" for USSGL account 412600	S2 13-02	2014	SF-133	
V	1230	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" for USSGL account 439200	S2 13-02	2014	SF-133	
V	1230	Revised Authority Type Code attribute domain values from "P/R" to "P" for USSGL account 439200	S2 13-02	2014	SF-133	
V	1230	Added row for Authority Type Code attribute domain value "R" with Reduction Type Code attribute domain value "OTR" for USSGL account 439200	S2 13-02	2014	SF-133	
V	1230	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 439300	S2 13-02	2014	SF-133	
V	1230	Added row for Reduction Type Code attribute domain "SQ1" with Authority Type Code attribute domain values "D/P/S" for USSGL account 439300	S2 13-02	2014	SF-133	
V	1232	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" for USSGL accounts 438200, 438300, 438700 and 438800	S2 13-02	2014	SF-133	
V	1232	Revised GTAS Fund Type Code attribute domain values from "EP/ER/ES/ET/TR" to "ES/ET" for USSGL accounts 438200 and 438300	S2 13-02	2014	SF-133	
V	1232	Added row for Reduction Type Code attribute domain "SQ1" with GTAS Fund Type Code attribute domain value "EP" for USSGL account 438200	S2 13-02	2014	SF-133	
V	1234	Added line for presentation of "Appropriations precluded from obligation" which was previously line 1235	S2 13-02	2014	SF-133	
V	1235	Revised line to present "Capital transfer of appropriations to general fund" with USSGL account 415100	S2 13-02	2014	SF-133	
V	1252	Revised title of line from "Anticipated redemption of debt (appropriations)" to "Anticipated capital transfers and redemption of debt (appropriations)"	S2 13-02	2014	SF-133	
V	1272	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 439200	S2 13-02	2014	SF-133	
V	1272	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET" for USSGL account 439200	S2 13-02	2014	SF-133	
V	1273	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 438200	S2 13-02	2014	SF-133	
V	1320	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 439200	S2 13-02	2014	SF-133	
V	1400	Added USSGL account 412300 with GTAS Fund Type Code "ES"	S2 13-02	2014	SF-133	
V	1400	Added rows with Begin End Indicator of "B" and "E" and Authority Type Code attribute domain value "B" for USSGL account 438400	S2 13-02	2014	SF-133	
V	1420	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" for USSGL account 439200	S2 13-02	2014	SF-133	

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V	1420	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG" for USSGL account 439200	S2 13-02	2014	SF-133	
V	1420	Added row for Reduction Type Code attribute domain value "OTR" with GTAS Fund Type Code attribute domain values "EP/ER/ET" for USSGL account 439200	S2 13-02	2014	SF-133	
V	1421	Revised line from "Borrowing authority applied to repay debt" to "Borrowing authority temporarily reduced" with USSGL account 438200	S2 13-02	2014	SF-133	
V	1422	Added line for "Borrowing authority applied to repay debt" which was previously line 1421	S2 13-02	2014	SF-133	
V	1520	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "AB4/OTR" for USSGL account 439200	S2 13-02	2014	SF-133	
V	1520	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "ET" for USSGL account 439200	S2 13-02	2014	SF-133	
V	1520	Added row for Reduction Type Code attribute domain value "OTR" with GTAS Fund Type Code attribute domain values "EG/EP/ER" for USSGL account 439200	S2 13-02	2014	SF-133	
V	1520	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 439300	S2 13-02	2014	SF-133	
V	1522	Revised GTAS Fund Type Code attribute domain values from "EG /ES/ET" to "ET" for USSGL account 439700	S2 13-02	2014	SF-133	
V	1600	Added rows with Begin End Indicator of "B" and "E" and Authority Type Code attribute domain value "C" for USSGL account 438400	S2 13-02	2014	SF-133	
V	1603	Added for GTAS Fund Type Code attribute domain value "ET" with USSGL account 415700	S2 13-02	2014	SF-133	
V	1620	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL accounts 439200 and 439300	S2 13-02	2014	SF-133	
V	1621	Added line for "Contract authority temporarily reduced" with USSGL account 438200	S2 13-02	2014	SF-133	
V	1622	Revised GTAS Fund Type Code attribute domain values from "EG /ES/ET" to "ET" for USSGL account 439700	S2 13-02	2014	SF-133	
V	1700	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/TR" for USSGL account 427300	S2 13-02	2014	SF-133	
V	1700	Added Federal Non-Federal Code attribute domain value "F/N" for USSGL account 487200	S2 13-02	2014	SF-133	
V	1722	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 439200	S2 13-02	2014	SF-133	
V	1723	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "AB3/AB4/AB5/SQ1/OTR" for USSGL account 438200	S2 13-02	2014	SF-133	
V	1723	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG" for USSGL account 438200	S2 13-02	2014	SF-133	
V	1723	Added row for Reduction Type Code attribute domain values "SQ1/OTR" with GTAS Fund Type Code attribute domain values "EP/ER" for USSGL account 438200	S2 13-02	2014	SF-133	
V	1723	Added row for Reduction Type Code attribute domain value "SQ1" with GTAS Fund Type Code attribute domain value "ET" for USSGL account 438200	S2 13-02	2014	SF-133	

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V	1723	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" for USSGL account 438300	S2 13-02	2014	SF-133	
V	1723	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ER" for USSGL account 438300	S2 13-02	2014	SF-133	
V	1740	Added Apportionment Category Code attribute domain values "A/B/E" to USSGL account 421500	S2 13-02	2014	SF-133	
V	1740	Added Reimbursable Flag Indicator attribute domain values "D/R" to USSGL 421500	S2 13-02	2014	SF-133	
V	1800	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/TR" for USSGL account 427300	S2 13-02	2014	SF-133	
V	1800	Added Federal Non-Federal Code attribute domain value "F/N" for USSGL account 487200	S2 13-02	2014	SF-133	
V	1823	Added row for Reduction Type Code attribute domain value "SQ1" with GTAS Fund Type Code attribute domain value "ET" for USSGL account 438200	S2 13-02	2014	SF-133	
V	1823	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" for USSGL accounts 438200 and 438300	S2 13-02	2014	SF-133	
V	1823	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/TR" for USSGL accounts 438200 and 438300	S2 13-02	2014	SF-133	
V	1840	Added Apportionment Category Code attribute domain values "A/B/E" to USSGL account 421500	S2 13-02	2014	SF-133	
V	1840	Added Reimbursable Flag Indicator attribute domain values "D/R" to USSGL 421500	S2 13-02	2014	SF-133	
V	2403	Added Apportionment Category Code attribute domain values "A/B/E" to USSGL account 421500	S2 13-02	2014	SF-133	
V	2403	Added Reimbursable Flag Indicator attribute domain values "D/R" to USSGL 421500	S2 13-02	2014	SF-133	
V	2413	Added for "Expired unobligated balance: end of year"	S2 13-02	2014	SF-133	
V	2501	Added Apportionment Category Code attribute domain values "A/B" to USSGL account 421500	S2 13-02	2014	SF-133	
V	2501	Added Reimbursable Flag Indicator attribute domain values "D/R" to USSGL 421500	S2 13-02	2014	SF-133	
V	2502	Added Apportionment Category Code attribute domain value "E" to USSGL account 421500	S2 13-02	2014	SF-133	
V	2502	Added Reimbursable Flag Indicator attribute domain values "D/R" to USSGL 421500	S2 13-02	2014	SF-133	
V	2503	Added Apportionment Category Code attribute domain values "A/B/E" to USSGL account 421500	S2 13-02	2014	SF-133	
V	2503	Added Reimbursable Flag Indicator attribute domain value "D" to USSGL 421500	S2 13-02	2014	SF-133	
V	2504	Added Apportionment Category Code attribute domain values "A/B/E" to USSGL account 421500	S2 13-02	2014	SF-133	
V	2504	Added Reimbursable Flag Indicator attribute domain value "R" to USSGL 421500	S2 13-02	2014	SF-133	
V	4030	Added Federal Non-Federal Code attribute domain value "F/N" for USSGL account 487200	S2 13-02	2014	SF-133	
V	4053	Added Apportionment Category Code attribute domain values "A/B/E" to USSGL account 421500	S2 13-02	2014	SF-133	
V	4053	Added Reimbursable Flag Indicator attribute domain values "D/R" to USSGL 421500	S2 13-02	2014	SF-133	
V	4120	Added Federal Non-Federal Code attribute domain value "F" for USSGL account 487200	S2 13-02	2014	SF-133	



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V	1130	Added row for Authority Type Code attribute domain value "R" with Reduction Type Code attribute domain value "OTR" for USSGL account 439200	S2 13-02	2014	P&F	
V	1131	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" with Authority Type Code attribute domain "B" for USSGL account 439300	S2 13-02	2014	P&F	
V	1131	Added row for Authority Type Code attribute domain value "R" with Reduction Type Code attribute domain value "OTR" for USSGL account 439300	S2 13-02	2014	P&F	
V	1131	Revised Authority Type Code attribute domain values from "D/P/R/S" to D/P/S" for USSGL account 439300	S2 13-02	2014	P&F	
V	1131	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" with Authority Type Code attribute domains "D/P/S" for USSGL account 439300	S2 13-02	2014	P&F	
V	1132	Revised Fund Type Code attribute domain values from "EP/ER/ES/ET/TR" to "ES/ET for USSGL account 438200	S2 13-02	2014	P&F	
V	1132	Added row for Reduction Type Code attribute domain value "SQ1" with Fund Type Code attribute domain values "EP/ER" for USSGL account 438200	S2 13-02	2014	P&F	
V	1133	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" for USSGL accounts 438300 and 438800	S2 13-02	2014	P&F	
V	1133	Revised Fund Type Code attribute domain values from "EP/ER/ES/ET/TR" to "ES/ET for USSGL account 438300	S2 13-02	2014	P&F	
V	1133	Added row for Reduction Type Code attribute domain value "SQ1" with Fund Type Code attribute domain values "EP/ER" for USSGL account 438300	S2 13-02	2014	P&F	
V	1137	Added new USSGL account 415500	S2 13-02	2014	P&F	
V	1173	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 439200	S2 13-02	2014	P&F	
V	1173	Added row for Reduction Type Code attribute domain values "AB4/AB5/SQ1" with Fund Type Code attribute domain value "EG" for USSGL account 439200	S2 13-02	2014	P&F	
V	1174	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 438200	S2 13-02	2014	P&F	
V	1200	Added USSGL account 412400 with Fund Type Code "EG"	S2 13-02	2014	P&F	
V	1200	Added rows with Begin/End Indicator of "B" and "E", Authority Type Code attribute domain value "P", and Fund Type Code attribute domain value "EP" for USSGL account 438400	S2 13-02	2014	P&F	
V	1200	Added USSGL account 438400 with Fund Type Code "EG"	S2 13-02	2014	P&F	
V	1201	Revised Fund Type Code attribute domain values from "ET" to "ES/ET" for USSGL account 412600	S2 13-02	2014	P&F	
V	1230	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" for USSGL account 439200	S2 13-02	2014	P&F	

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V	1230	Revised Authority Type Code attribute domain values from "P/R" to "P" for USSGL account 439200	S2 13-02	2014	P&F	
V	1230	Added row for Authority Type Code attribute domain value "R" with Reduction Type Code attribute domain value "OTR" for USSGL account 439200	S2 13-02	2014	P&F	
V	1230	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 439300	S2 13-02	2014	P&F	
V	1230	Added row for Reduction Type Code attribute domain "SQ1" with Authority Type Code attribute domain values "D/P/S" for USSGL account 439300	S2 13-02	2014	P&F	
V	1232	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" for USSGL accounts 438200, 438300, 438700 and 438800	S2 13-02	2014	P&F	
V	1232	Revised Fund Type Code attribute domain values from "EP/ER/ES/ET/TR" to "ES/ET" for USSGL accounts 438200 and 438300	S2 13-02	2014	P&F	
V	1232	Added row for Reduction Type Code attribute domain "SQ1" with Fund Type Code attribute domain value "EP" for USSGL account 438200	S2 13-02	2014	P&F	
V	1234	Added line for presentation of "Appropriations precluded from obligation" which was previously line 1235	S2 13-02	2014	P&F	
V	1235	Revised line to present "Capital transfer of appropriations to general fund" with USSGL account 415100	S2 13-02	2014	P&F	
V	1272	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 439200	S2 13-02	2014	P&F	
V	1272	Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET" for USSGL account 439200	S2 13-02	2014	P&F	
V	1273	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 438200	S2 13-02	2014	P&F	
V	1320	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 439200	S2 13-02	2014	P&F	
V	1400	Added USSGL account 412300 with Fund Type Code "ES"	S2 13-02	2014	P&F	
V	1400	Added rows with Begin/End Indicator of "B" and "E" and Authority Type Code attribute domain value "B" for USSGL account 438400	S2 13-02	2014	P&F	
V	1420	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" for USSGL account 439200	S2 13-02	2014	P&F	
V	1420	Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG" for USSGL account 439200	S2 13-02	2014	P&F	
V	1420	Added row for Reduction Type Code attribute domain value "OTR" with Fund Type Code attribute domain values "EP/ER/ET" for USSGL account 439200	S2 13-02	2014	P&F	
V	1421	Revised line from "Borrowing authority applied to repay debt" to "Borrowing authority temporarily reduced" with USSGL account 438200	S2 13-02	2014	P&F	
V	1422	Added line for "Borrowing authority applied to repay debt" which was previously line 1421	S2 13-02	2014	P&F	

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	1520	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "AB4/OTR" for USSGL account 439200	S2 13-02	2014	P&F	
V	1520	Revised Fund Type Code attribute domain values from "EG/EP/ER/ET" to "ET" for USSGL account 439200	S2 13-02	2014	P&F	
V	1520	Added row for Reduction Type Code attribute domain value "OTR" with Fund Type Code attribute domain values "EG/EP/ER" for USSGL account 439200	S2 13-02	2014	P&F	
V	1520	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 439300	S2 13-02	2014	P&F	
V	1522	Revised Fund Type Code attribute domain values from "EG /ES/ET" to "ET" for USSGL account 439700	S2 13-02	2014	P&F	
V	1600	Added rows with Begin/End Indicator of "B" and "E" and Authority Type Code attribute domain value "C" for USSGL account 438400	S2 13-02	2014	P&F	
V	1603	Added for Contract authority (previously unavailable) with USSGL account 415700 and Fund Type attribute domain value "ET"	S2 13-02	2014	P&F	
V	1620	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL accounts 439200 and 439300	S2 13-02	2014	P&F	
V	1621	Added line for "Contract authority temporarily reduced" with USSGL account 438200	S2 13-02	2014	P&F	
V	1622	Revised Fund Type Code attribute domain values from "EG /ES/ET" to "ET" for USSGL account 439700	S2 13-02	2014	P&F	
V	1700	Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/TR" for USSGL account 427300	S2 13-02	2014	P&F	
V	1700	Added Federal/Nonfederal Code attribute domain values "F/N" for USSGL account 487200	S2 13-02	2014	P&F	
V	1722	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "OTR" for USSGL account 439200	S2 13-02	2014	P&F	
V	1723	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "AB3/AB4/AB5/SQ1/OTR" for USSGL account 438200	S2 13-02	2014	P&F	
V	1723	Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG" for USSGL account 438200	S2 13-02	2014	P&F	
V	1723	Added row for Reduction Type Code attribute domain values "SQ1/OTR" with Fund Type Code attribute domain values "EP/ER" for USSGL account 438200	S2 13-02	2014	P&F	
V	1723	Added row for Reduction Type Code attribute domain value "SQ1" with GTAS Fund Type Code attribute domain value "ET" for USSGL account 438200	S2 13-02	2014	SF-133	
V	1723	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" for USSGL account 438300	S2 13-02	2014	P&F	
V	1723	Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ER" for USSGL account 438300	S2 13-02	2014	P&F	
V	1800	Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/TR" for USSGL account 427300	S2 13-02	2014	P&F	

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V	1800	Added Federal/Nonfederal Code attribute domain values "F/N" for USSGL account 487200	S2 13-02	2014	P&F	
V	1823	Added row for Reduction Type Code attribute domain value "SQ1" with GTAS Fund Type Code attribute domain value "ET" for USSGL account 438200	S2 13-02	2014	SF-133	
V	1823	Revised Reduction Type Code attribute domain values from "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to "SQ1/OTR" for USSGL accounts 438200 and 438300	S2 13-02	2014	P&F	
V	1823	Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/TR" for USSGL accounts 438200 and 438300	S2 13-02	2014	P&F	
V	1950	Revised title from "Other balances withdrawn (special and trust funds)" to "Other balances withdrawn and returned to unappropriated receipts (special and trust funds)"	S2 13-02	2014	P&F	
V	1950	Revised TAS Status Indicator attribute domain value from "U" to "U/E" for USSGL accounts 435500, 435600, and 435700	S2 13-02	2014	P&F	
V	1955	Added line for "Other balances withdrawn and returned to general fund (special and trust funds)" with USSGL accounts 435000 and 435100	S2 13-02	2014	P&F	
V	4030	Added Federal/Nonfederal Code attribute domain values "F/N" for USSGL account 487200	S2 13-02	2014	P&F	
V	4052	Added Federal/Nonfederal Code attribute domain values "F/N" for USSGL account 487200	S2 13-02	2014	P&F	
V	4120	Added Federal/Nonfederal Code attribute domain value "F" for USSGL account 487200	S2 13-02	2014	P&F	
V	4122	Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/TR" for USSGL account 427300	S2 13-02	2014	P&F	
V	4123	Added row with Federal/Nonfederal Code attribute domain value "N" with USSGL account 487200	S2 13-02	2014	P&F	
V	4142	Added Federal/Nonfederal Code attribute domain values "F/N" for USSGL account 487200	S2 13-02	2014	P&F	
V		Removed "Unavailable offsetting collections" section title	S2 13-02	2014	P&F	
V		Revised section title from "Repayable advances" to "Outstanding debt"	S2 13-02	2014	P&F	
V	5080	Revised line title from "Outstanding debt, SOY: Repayable advances (-)" to "Outstanding debt, SOY (-)"	S2 13-02	2014	P&F	
V	5081	Revised line title from "Outstanding debt, EOY: Repayable advances (-)" to "Outstanding debt, EOY (-)"	S2 13-02	2014	P&F	
V	5082	Revised line title from "Borrowing: Repayable advances (-)" to "Borrowing (-)"	S2 13-02	2014	P&F	
V		Added "Unavailable unobligated balances:" section title	S2 13-02	2014	P&F	
V	5090	Revised line title from "Unavailable balance, start of year: Offsetting collections" to "Unavailable balance, SOY: Appropriations and offsetting collections"	S2 13-02	2014	P&F	
V	5090	Added row for Authority Type Code attribute domain value "P" for USSGL account 438200	S2 13-02	2014	P&F	
V	5090	Added Reduction Type Code attribute domain values "AB1/AB2/AB3/AB4/AB5/SQ1/OTR" to USSGL accounts 438200 and 438300	S2 13-02	2014	SF-133	
V	5090	Added row with Begin/End Indicator of "B" and Prior Year Adjustment Code attribute domain "X" for USSGL account 438400	S2 13-02	2014	P&F	
V	5090	Added row with Begin/End Indicator of "E" and Prior Year Adjustment Code attribute domain value "P" for USSGL account 438400	S2 13-02	2014	P&F	



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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
	<u>Footnote</u>					
V	None					
	<b>Balance Sheet:</b>					
	<u>Line</u>					
V	30	Revised Line title from "Unexpended Appropriations - Earmarked Funds (Note 21)" to "Unexpended Appropriations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)"	S2 13-02	2014	BS	
V	31	Revised Line title from "Unexpended Appropriations - Other Funds" to "Unexpended Appropriations - All Other Funds (Combined or Consolidated Totals)"	S2 13-02	2014	BS	
V	32	Revised Line title from "Cumulative Results of Operations - Earmarked Funds (Note 21)" to "Cumulative Results of Operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)", Revised Federal Non-Federal attribute domain values from "F/N" to "F/N/Z" for USSGL 640000	S2 13-02	2014	BS	
V	33	Revised Line title from "Cumulative Results of Operations - Other Funds" to "Cumulative Results of Operations - All Other Funds (Combined or Consolidated Totals)", Revised Federal Non-Federal attribute domain values from "F/N" to "F/N/Z" for USSGL 640000	S2 13-02	2014	BS	
V	34	Revised Line title from "Total Net Position" to "Total Net Position - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21) This line is calculated. Equals the sum of lines 30 and 32.	S2 13-02	2014	BS	
V	35	Revised Line title from "Total Liabilities and Net Position" to "Total Net Position - All Other Funds (Combined or Consolidated Totals) This line is calculated. Equals the sum of lines 31 and 33.	S2 13-02	2014	BS	
V	36	Added Line title "Total Net Position" This line is calculated. Equals the sum of lines 34 and 35.	S2 13-02	2014	BS	
V	37	Added Line title "Total Liabilities and Net Position" This line is calculated. Equals the sum of lines 28 and 36	S2 13-02	2014	BS	
	<u>Footnote</u>					
V						
	<b>Statement of Net Cost:</b>					
	<u>Line</u>					
V	1	Revised Federal Non-Federal attribute domain values from "F/N" to "F/N/Z" for USSGL 640000	S2 13-02	2014	SNC	
V	6	Revised Federal Non-Federal attribute domain values from "F/N" to "F/N/Z" for USSGL 640000	S2 13-02	2014	SNC	
	<u>Footnote</u>					
V	None					

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
		<b>Statement of Changes in Net Position:</b>				
		<u>Line</u>				
V	None				SCNP	
		<u>Footnote</u>				
V	None				SCNP	
		<b>Statement of Budgetary Resources:</b>				
		<u>Column</u>				
		<u>Line</u>				
V	1000	Deleted USSGL account 439700 with Fund Type Code attribute domain value "EG"	S2 13-02	2014	SBR	
V	1020	Added new USSGL account 415500	S2 13-02	2014	SBR	
V	1020	Added Authority Type Code attribute domain values "P/S" on USSGL accounts 417600, 419000, 419600 and 419700	S2 13-02	2014	SBR	
V	1020	Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/TR" for USSGL account 427300	S2 13-02	2014	SBR	
V	1020	Revised Fund Type Code attribute domain values from "EG/EP/ER/ ES/ET/TR" to "EP/ER/ ES/ET" for USSGL account 438400	S2 13-02	2014	SBR	
V	1020	Revised Fund Type Code attribute domain values from "EG/ ES/ET" to "ES/ET" for USSGL account 439700	S2 13-02	2014	SBR	
V	1020	Added Federal/Nonfederal Code attribute domain value "F/N" for USSGL account 487200	S2 13-02	2014	SBR	
V	1043	Added Authority Type Code attribute domain values "P/S" on USSGL accounts 417600, 419000, 419600 and 419700	S2 13-02	2014	SBR	
V	1290	Added USSGL account 412400 with Fund Type Code "EG"	S2 13-02	2014	SBR	
V	1290	Added USSGL account 415100	S2 13-02	2014	SBR	
V	1290	Added new USSGL account 415500	S2 13-02	2014	SBR	
V	1290	Deleted USSGL account 415700 with Fund Type Code attribute domain "EG"	S2 13-02	2014	SBR	
V	1290	Revised Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL account 415700	S2 13-02	2014	SBR	
V	1290	Revised Fund Type Code attribute domain values from "EP/ER/ES/ET/TR" to "EP/ER/ES/ET" for USSGL account 438200	S2 13-02	2014	SBR	
V	1290	Deleted USSGL account 438300 with Fund Type Code attribute domain values "ES/ET"	S2 13-02	2014	SBR	
V	1290	Revised Fund Type Code attribute domain values from "EP/ER/ES/ET/TR" to "EP/ER/ES/ET" for USSGL account 438300	S2 13-02	2014	SBR	





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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
	<b>Reclassified Statement of Changes in Net Position</b>					
	<u>Line</u>					
VI				2014	RSCNP	
VI				2014	RSCNP	
VI				2014	RSCNP	
VI				2014	RSCNP	
VI				2014	RSCNP	
VI				2014	RSCNP	
	<u>Footnote</u>					
VI						
<b>VII</b>	<b><i>Validations and Edits for Fiscal 2014 Reporting</i></b>					
	<b>Validations</b>					
	<u>Validation Number</u>					
VII	21E	Deleted Treasury Account Fund Symbols 09120092010 0205 000 and 09120102011 0205 000 with USSGL Account 439700	S2 13-02	2014	VAL	
VII	23E	Added USSGL Account 438200	S2 13-02	2014	VAL	
VII	29E	Added USSGL Account 421500	S2 13-02			
VII	30E	Added USSGL Account 421500	S2 13-02			
VII	33E	Added USSGL Account 487200	S2 13-02	2014	VAL	
VII	34E	Added USSGL Account 487200	S2 13-02	2014	VAL	
	<b>Edits</b>					
	<u>Edit Number</u>					
VII	20	Added Line 4110; Deleted Lines 4100 and 4101	S2 13-02	2014	EDITS	
VII	21	Added USSGL Account 470000 to closing group 465000; Added Authority Type Code attribute domain values "B" and "C" to USSGL Account 438200; Deleted USSGL Account 417100 from closing group 420100; Deleted USSGL Accounts 161000, 162000, and 163000	S2 13-02	2014	EDITS	

## 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 Fiscal 2012 reporting in Part 1 (changes to the title, normal balance, and/or definition).

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>1000</b>	<b>ASSETS</b>	
1010	Fund Balance With Treasury	Debit
1090	Fund Balance With Treasury Under a Continuing Resolution	Debit
	<b>CASH</b>	
1110	Undeposited Collections	Debit
1120	Imprest Funds	Debit
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

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

<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</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 Otherwise Classified	Credit
1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	Credit
1370	Administrative Fees Receivable - Not Otherwise Classified	Debit
1371	Administrative Fees Receivable - Loans	Debit
1373	Administrative Fees Receivable - Taxes	Debit
1375	Allowance for Loss on Administrative Fees Receivable - Loans	Credit
1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	Credit
1378	Allowance for Loss on Administrative Fees Receivable - Taxes	Credit
1380	Loans Receivable - Troubled Assets Relief Program	Debit
1381	Interest Receivable - Loans - Troubled Assets Relief Program	Debit
1384	Interest Receivable - Foreign Currency Denominated Assets	Debit
1385	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	Credit
1389	Allowance for Subsidy - Loans - Troubled Assets Relief Program	Credit
1399	Allowance for Subsidy	Credit
1410	Advances and Prepayments	Debit
	<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 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

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Chart of Accounts**

<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</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

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<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</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

**U.S. Government Standard General Ledger  
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<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</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

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Chart of Accounts**

<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</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

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<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</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

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<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</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

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<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</b>
<b>4000</b>	<b>BUDGETARY (continued)</b>	
	<b>ANTICIPATED RESOURCES (continued)</b>	
4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	Credit
4048	Anticipated Transfers to the General Fund of the Treasury - Prior- Year Balances	Credit
4060	Anticipated Collections From Non-Federal Sources	Debit
4070	Anticipated Collections From Federal Sources	Debit
	<b>TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES</b>	
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
	<b>APPROPRIATIONS REALIZED</b>	
4111	Debt Liquidation Appropriations	Debit
4112	Liquidation of Deficiency - Appropriations	Debit
4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	Debit
4114	Appropriated Receipts Derived from Available Trust or Special 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 - Receivable - Cancellation	Debit
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	Debit
4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	Debit
4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	Credit

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<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</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- In	Debit
4129	Amounts Appropriated From Specific Invested TAFS - Transfers- 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 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, Current-Year Authority	Credit

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<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</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, Prior-Year Balances	Credit
4153	Transfers of Contract Authority - Nonallocation	Debit
4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	Debit
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	Debit
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Debit
4160	Anticipated Transfers - Current-Year Authority	Debit
4165	Allocations of Authority - Anticipated From Invested Balances	Debit
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	Debit
4167	Allocations of Realized Authority - Transferred From Invested Balances	Debit
4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	Debit
4170	Transfers - Current-Year Authority	Debit
4171	Nonallocation Transfers of Invested Balances - Receivable	Debit
4172	Nonallocation Transfers of Invested Balances - Payable	Credit
4173	Nonallocation Transfers of Invested Balances - Transferred	Debit
4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	Debit
4176	Allocation Transfers of Prior-Year Balances	Debit
4180	Anticipated Transfers - Prior-Year Balances	Debit
4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Debit
4190	Transfers - Prior-Year Balances	Debit
4191	Balance Transfers - Extension of Availability Other Than Reappropriations	Debit
4192	Balance Transfers - Unexpired to Expired	Debit
4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Debit
4195	Transfer of Obligated Balances	Debit
4196	Balance Transfers-In - Expired to Expired	Debit
4197	Balance Transfers-Out - Expired to Expired	Credit

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<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</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 - Transferred	Debit
4233	Reimbursements and Other Income Earned - Receivable - Transferred	Debit
4234	Other Federal Receivables - Transferred	Debit
4251	Reimbursements and Other Income Earned - Receivable	Debit
4252	Reimbursements and Other Income Earned - Collected	Debit
4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	Debit
4255	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 Sources	Debit
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	Debit
4271	Actual Program Fund Subsidy Collected	Debit
4273	Interest Collected From Treasury	Debit
4275	Actual Collections From Liquidating Fund	Debit
4276	Actual Collections From Financing Fund	Debit

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<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</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 RESOURCES - UNOBLIGATED</b>	
4310	Anticipated Recoveries of Prior-Year Obligations	Debit
4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	Debit
4350	Canceled Authority	Credit
4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	Credit
4355	Cancellation of Appropriation From Unavailable Receipts	Credit
4356	Cancellation of Appropriation From Invested Balances	Credit
4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	Credit
4370	Offset to Appropriation Realized for Redemption of Treasury Securities	Credit
4382	Temporary Reduction - New Budget Authority	Credit
4383	Temporary Reduction - Prior-Year Balances	Credit
4384	Temporary Reduction/Cancellation Returned by Appropriation	Credit
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	Credit
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	Credit
4390	Reappropriations - Transfers-Out	Credit
4391	Adjustments to Indefinite 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 - Temporary	Credit

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<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</b>
<b>4000</b>	<b>BUDGETARY (continued)</b>	
	<b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)</b>	
4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	Credit
4397	Receipts and Appropriations Temporarily Precluded From Obligation	Credit
4398	Offsetting Collections Temporarily Precluded From Obligation	Credit
4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation	Credit
4420	Unapportioned Authority - Pending Rescission	Credit
4430	Unapportioned Authority - OMB Deferral	Credit
4450	Unapportioned Authority	Credit
4510	Apportionments	Credit
4520	Reserved for Agency Use	N.A.
4530	Reserved for Agency Use	N.A.
4540	Reserved for Agency Use	N.A.
4550	Reserved for Agency Use	N.A.
4560	Reserved for Agency Use	N.A.
4570	Reserved for Agency Use	N.A.
4580	Reserved for Agency Use	N.A.
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	Credit
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 RESOURCES - UNEXPENDED OBLIGATIONS</b>	
4801	Undelivered Orders - Obligations, Unpaid	Credit
4802	Undelivered Orders - Obligations, Prepaid/Advanced	Credit
4831	Undelivered Orders - Obligations Transferred, Unpaid	Credit

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<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</b>
<b>4000</b>	<b>BUDGETARY (continued)</b>	
	<b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS (continued)</b>	
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	Credit
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Debit
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Debit
4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Credit
4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Credit
	<b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY</b>	
4901	Delivered Orders - Obligations, Unpaid	Credit
4902	Delivered Orders - Obligations, Paid	Credit
4908	Authority Outlaid Not Yet Disbursed	Credit
4931	Delivered Orders - Obligations Transferred, Unpaid	Credit
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Debit
4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Debit
4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Credit
4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Credit
<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

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<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</b>
<b>5000</b>	<b>REVENUE AND OTHER FINANCING SOURCES (continued)</b>	
5313	Interest Revenue - Subsidy Amortization	Credit
5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Credit
5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Debit
5317	Contra Revenue for Interest Revenue - Loans Receivable	Debit
5318	Contra Revenue for Interest Revenue - Investments	Debit
5319	Contra Revenue for Interest Revenue - Other	Debit
5320	Penalties and Fines Revenue	Credit
5324	Contra Revenue for Penalties and Fines	Debit
5325	Administrative Fees Revenue	Credit
5329	Contra Revenue for Administrative Fees	Debit
5400	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 Corrections of Errors - Years Preceding the Prior Year	Credit
5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Credit
5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Credit
5720	Financing Sources Transferred In Without Reimbursement	Credit
5730	Financing Sources Transferred Out Without Reimbursement	Debit
5740	Appropriated Dedicated Collections Transferred In	Credit

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<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</b>
<b>5000</b>	<b>REVENUE AND OTHER FINANCING SOURCES (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 Transfers	Credit
5760	Expenditure Financing Sources - Transfers-Out	Debit
5765	Nonexpenditure Financing Sources - Transfers-Out - Other	Debit
5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	Debit
5775	Nonbudgetary Financing Sources Transferred In	Credit
5776	Nonbudgetary Financing Sources Transferred Out	Debit
5780	Imputed Financing Sources	Credit
5790	Other Financing Sources	Credit
5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	Debit
5792	Financing Sources To Be Transferred Out - Contingent Liability	Debit
5795	Seigniorage	Credit
5800	Tax Revenue Collected - Not Otherwise Classified	Credit
5801	Tax Revenue Collected - Individual	Credit
5802	Tax Revenue Collected - Corporate	Credit
5803	Tax Revenue Collected - Unemployment	Credit
5804	Tax Revenue Collected - Excise	Credit
5805	Tax Revenue Collected - Estate and Gift	Credit
5806	Tax Revenue Collected - Customs	Credit
5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Credit
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

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<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</b>
<b>5000</b>	<b>REVENUE AND OTHER FINANCING SOURCES (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 Sponsored Enterprise	Credit
5923	Valuation Change in Investments - Beneficial Interest in Trust	Credit
5990	Collections for Others - Statement of Custodial Activity	Debit
5991	Accrued Collections for Others - Statement of Custodial Activity	Debit
5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	Debit
5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	Debit
5997	Financing Sources Transferred In From Custodial Statement Collections	Credit
5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	Debit
<b>6000</b>	<b>EXPENSES</b>	
6100	Operating Expenses/Program Costs	Debit
6190	Contra Bad Debt Expense - Incurred for Others	Credit
6199	Adjustment to Subsidy Expense	Credit
6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	Debit
6320	Interest Expenses on Securities	Debit

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<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</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 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 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

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

<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</b>
<b>7000</b>	<b>GAINS/LOSSES/MISCELLANEOUS ITEMS (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 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 Principles	Credit
7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	Credit
7500	Distribution of Income - Dividend	Debit
7600	Changes in Actuarial Liability	Debit
<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

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

<b>Account Number</b>	<b>Title</b>	<b>Normal Balance</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

**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  
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**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  
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**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  
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**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.

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**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  
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**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  
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**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.

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**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  
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**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  
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**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.

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**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.

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**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.

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

**Account Number:** 1643

**Normal Balance:** Credit

**Definition:** The estimated amount of unamortized credit reform subsidy for preferred stock accounted for under the provisions of the Federal Credit Reform Act of 1990. The Department of the Treasury records the initial amount when it purchases the equity. Although the normal balance in this account is credit, it is acceptable in certain 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  
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**Account Title:** Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

**Account Number:** 1646

**Normal Balance:** Credit

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

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

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**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.

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**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.

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**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  
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**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.

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**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  
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**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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**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  
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**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.

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**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.

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**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.

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**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.

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**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.

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

**Definition:** The amount of custodial revenue, as defined by FASAB SFFAS No. 7, 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.

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**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 and earmarked receipts. However, special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.

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**Account Title:** 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.

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

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

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

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

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

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

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

**Definition:** The 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."

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**Account Title:** Estimated Indefinite Contract Authority

**Account Number:** 4032

**Normal Balance:** Debit

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

**Account Title:** Anticipated Adjustments to Contract Authority

**Account Number:** 4034

**Normal Balance:** Credit

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

**Account Title:** Estimated Indefinite Borrowing Authority

**Account Number:** 4042

**Normal Balance:** Debit

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

**Account Title:** Anticipated Reductions to Borrowing Authority

**Account Number:** 4044

**Normal Balance:** Credit

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

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

**Account Number:** 4047

**Normal Balance:** Credit

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

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

**Account Number:** 4048

**Normal Balance:** Credit

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

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

**Account Number:** 4081

**Normal Balance:** Credit

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

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

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

**Account Title:** Appropriated 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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**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  
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**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  
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**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  
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**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).

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**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  
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**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  
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**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  
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**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.

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**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  
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**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.

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**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.

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**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.

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**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  
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**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  
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**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.

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**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."

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**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.

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**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.

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**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.

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**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.

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

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

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

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

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**Account Title:** Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Account Number:** 4832

**Normal Balance:** Credit

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

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**Account Title:** Upward Adjustments of Prior-Year Undelivered Orders - Obligations,  
Unpaid

**Account Number:** 4881

**Normal Balance:** Credit

**Definition:** The amount of upward adjustments 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.

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

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

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**Account Title:** Upward Adjustments of Prior-Year Delivered Orders - Obligations,  
Unpaid

**Account Number:** 4981

**Normal Balance:** Credit

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

**Account Title:** Upward Adjustments of Prior-Year Delivered Orders - Obligations,  
Paid

**Account Number:** 4982

**Normal Balance:** Credit

**Definition:** The amount of upward adjustments that were originally recorded in a prior fiscal year paid/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.

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**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.

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

**Definition:** The amortized amount of subsidy cost allowance for direct loans that are subject to the 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.

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

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

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

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

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

**Definition:** The amount of revenue from penalties and fines.

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

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

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

**Definition:** The amount of revenue earned from administrative fees.

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

**Definition:** The amount reflecting a reduction in revenue for 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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**Account Title:** Nonbudgetary Financing Sources Transferred Out

**Account Number:** 5776

**Normal Balance:** Debit

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

**Account Title:** Imputed Financing Sources

**Account Number:** 5780

**Normal Balance:** Credit

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

**Account Title:** Other Financing Sources

**Account Number:** 5790

**Normal Balance:** Credit

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

**Account Title:** Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy

**Account Number:** 5791

**Normal Balance:** Debit

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

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**Account Title:** Financing Sources To Be Transferred Out - Contingent Liability  
**Account Number:** 5792  
**Normal Balance:** Debit

**Definition:** The amount of future financing sources that will be transferred out as a capital transfer to 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."

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

**Definition:** The amount of taxes collected from individuals resulting from the 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."

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

**Definition:** The amount of excise tax collected on the manufacture or purchase of commodities or services resulting from the 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."

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

**Definition:** The amount of accrual adjustment related to taxes and fees due not otherwise identified that result from the 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."

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

**Definition:** The amount of accrual adjustment related to unemployment taxes due from currently employed individuals resulting from the 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."

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

**Definition:** The amount of accrual adjustment related to duties (taxes) collected from the import of foreign goods resulting from the 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."

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

**Definition:** The amount reflecting a reduction in revenue for corporate taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" 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."

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

**Definition:** The amount reflecting a reduction in revenue for estate and gift taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" 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."

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

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

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

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

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

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

**Account Title:** 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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**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.

## 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:**

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USSGL Account Transaction Listing

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USSGL Account Transactions

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USSGL Account Transaction Postings

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Note: The following alpha extensions to transaction numbers indicate:

R = The USSGL transaction noted with the “R” extension contains instructions to reverse in the comment.

AP = The USSGL transaction noted with the “AP” extension contains instructions to also post another transaction in the comment.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION  
CODE

TRANSACTION DESCRIPTION

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**Account Transaction Categories**

Transaction  
Code

- A. Funding**
- 100 - 399 • Budgetary Resources Other Than Collections
  - 400 - 699 • Authority Transfers
  - 700 - 799 • Reimbursables and Other Income
- B. Disbursements and Payables**
- 100 - 299 • Payments/Purchases
  - 300 - 399 • Commitments/Undelivered Orders/Expended Authority - Unpaid
  - 400 - 599 • Payables/Accrued Liabilities
  - 600 - 699 • Advances and Prepayments
- C. Collections and Receivables**
- 100 - 399 • Receipts
  - 400 - 599 • Receivables/Accrued Revenue
  - 600 - 799 • Asset Sale and Disposition (Gains and Losses)
- D. Adjustments/Writeoffs/Reclassification**
- 100 - 299 • Upward and Downward Adjustments
  - 300 - 399 • Prior-Period Adjustments
  - 400 - 499 • Writeoffs
  - 500 - 799 • Reclassification/Revaluation
- E. Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections**
- 100 - 399 • Accrual, Depreciation, Amortization, and Depletion
  - 400 - 499 • Accumulated and Allocated Costs Not in Categories Above
  - 500 - 799 • Transfers Without Budgetary Impact
- F. Yearend**
- 100 - 299 • Preclosing Entries
  - 300 - 499 • Closing Entries
- G. Memorandum Entries**
- 100 - 299 • All Memorandum Entries (Excluding Closing Memorandum Entries)
- H. Other Specialized Transaction Entries**
- 100 - 799 •

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A102	To record an anticipated appropriation.
A104	To record the enactment of appropriations.
A108	To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.
A110	To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.
A112	To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.
A114	To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.
A116	To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.
A118	To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.
A119	To record anticipated resources in programs exempt from apportionment.
A120	To record the allotment of authority.
A122	To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.
A123	To record the realization of previously anticipated authority for programs exempt from apportionment.
A125	To record a reduction in authority for advance funding made available in the previous year.
A126	To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).
A127	To record budget authority (that is appropriated receipts) temporarily precluded from obligation.
A128	To record authority temporarily unavailable pursuant to public law.
A129	To record spending authority from offsetting collections temporarily precluded from obligation.
A130	To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.
A131	To record a permanent reduction of borrowing or contract authority.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A132	To record a permanent reduction of unexpended appropriations.
A133	To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.
A134	To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.
A135	To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.
A136	To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
A137	To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
A138	To record estimated recoveries of prior-year obligations.
A139	To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.
A140	To record anticipated collections 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 CODE	TRANSACTION DESCRIPTION
A157	To record a nonexpenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.
A158	To record actual reductions to borrowing authority previously anticipated.
A159	To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.
A160	To record a nonexpenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.
A161	To record the transfer-in of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.
A162	To record an estimate of indefinite borrowing authority to cover obligations for the current year.
A163	To record the transfer-out of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.
A164	To record anticipated reductions to borrowing authority.
A165	To record the return (transfer-out) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.
A166	To record definite and indefinite contract authority based on legislation.
A167	To record the return (transfer-in) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.
A168	To record the realization of contract authority that was previously anticipated.
A169	To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
A170	To record the warrant liquidating contract authority.
A171	To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.
A172	To record anticipated actual reductions to contract authority.
A173	To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A174	To record an unanticipated actual decrease to indefinite contract authority.
A175	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.
A176	To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.
A177	To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.
A178	To record anticipated adjustments/decreases to contract authority.
A179	To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.
A180	To record a nonexpenditure allocation transfer-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.

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Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A192	To record authority made available from receipt or appropriation balances previously precluded from obligation.
A194	To record authority made available from offsetting collection balances previously precluded from obligation.
A195	To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
A196	To record the annualized level of an appropriation provided under a continuing resolution.
A197	To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.
A198	To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.
A199	To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).
A202	To record in the financing account an appropriation received for a modification adjustment transfer.
A204	To record modifications for subsidy cost and adjustment transfers related to 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 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 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.

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Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A466	To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
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.

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Account Transaction Listing**

TRANSACTION 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.

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Account Transaction Listing**

TRANSACTION 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.

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TRANSACTION 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.

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Account Transaction Listing**

TRANSACTION 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.

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Account Transaction Listing**

TRANSACTION 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.

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Account Transaction Listing**

TRANSACTION 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.

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Account Transaction Listing**

TRANSACTION 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 or USSGL accounts 4126, 4166, 4171, 4225, 4251, and 4287 respectively. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A546.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred

Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred

Debit 4234 Other Federal Receivables - Transferred

Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

A544 To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.  
**Comment:** Transfer of USSGL account 4221. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A540.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit 4195 Transfer of Obligated Balances

Credit 4230 Unfilled Customer Orders Without Advance - Transferred

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A546 To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.  
**Comment:** Transfer or USSGL account 4221. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A542.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit 4230 Unfilled Customer Orders Without Advance - Transferred

Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

Credit 1010 Fund Balance With Treasury

A548 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See USSGL TC-A550 for the receiving agency.

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4802

**Budgetary Entry**

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger  
Account Transactions**

A550 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See USSGL TC-A548 for the transferring agency.

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4802

**Budgetary Entry**

Debit 4195 Transfer of Obligated Balances

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Proprietary Entry**

Debit 1410 Advances and Prepayments

Credit 5720 Financing Sources Transferred In Without Reimbursement

A552 To record in the transferring agency the transfer-out of unfilled customer orders with advance.

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4225

**Budgetary Entry**

Debit 4195 Transfer of Obligated Balances

Credit 4231 Unfilled Customer Orders With Advance - Transferred

**Proprietary Entry**

None

A554 To record in the receiving agency the actual transfer-in unfilled customer orders with advance.

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4225

**Budgetary Entry**

Debit 4231 Unfilled Customer Orders With Advance - Transferred

Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

**A700 - A799 FUNDING - Reimbursables and Other Income**

A702 To record anticipated reimbursements.

**Comment:** See USSGL TC-A118; anticipated reimbursements are not available for allotment until the realized order is received.

**Budgetary Entry**

Debit 4210 Anticipated Reimbursements and Other Income

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

A704 To record in the performing agency a reimbursable agreement that was not previously anticipated.

**Comment:** Budgetary resources were provided by Contract Authority. Do not post the proprietary entry for reimbursable agreements without advances (only post the budgetary entry for reimbursable agreements without advances).

**Budgetary Entry**

Debit 4221 Unfilled Customer Orders Without Advance

Debit 4222 Unfilled Customer Orders With Advance

Credit 4132 Substitution of Contract Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 2310 Liability for Advances and Prepayments

A706 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.

**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**

Debit 4221 Unfilled Customer Orders Without Advance

Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

- A708 To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

**Budgetary Entry**

Debit 4252 Reimbursements and Other Income Earned - Collected  
 Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 5100 Revenue From Goods Sold  
 Credit 5200 Revenue From Services Provided

- A710 To record earned revenue in the performing agency related to a reimbursable agreement or other income.  
**Comment:** See USSGL TC-C182  
**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**

Debit 4252 Reimbursements and Other Income Earned - Collected  
 Credit 4222 Unfilled Customer Orders With Advance  
 Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

**Proprietary Entry**

Debit 2310 Liability for Advances and Prepayments  
 Credit 5100 Revenue From Goods Sold  
 Credit 5200 Revenue From Services Provided

- A712 To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order.  
**Comment:** Also post USSGL TC-D120 if the amount was previously obligated. Also post USSGL TC-B610.  
**Reference:** USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Debit 4650 Allotments - Expired Authority  
 Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2310 Liability for Advances and Prepayments  
 Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

A714 To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.

**Comment:** The ordering agency uses USSGL TC-B406.

**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**

Debit 4251 Reimbursements and Other Income Earned - Receivable

Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

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

**Part 1**

**Fiscal Year 2013 Reporting**

**SUPPLEMENT**

**Section III**

**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 nonfiducairy 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  
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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  
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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  
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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

**Part 1**

**Fiscal Year 2013 Reporting**

**SUPPLEMENT**

**Section III**

**U.S. Government Standard General Ledger  
Account Transactions**

**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

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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

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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  
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- D308 To record a prior-period adjustment that reduces the value of a liability.  
**Comment:** If the downward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceeding the prior year, credit USSGL account 7405. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders - obligations, and refunds collected. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries, and has not expired.  
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2110 Accounts Payable  
 Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise  
 Debit 2120 Disbursements in Transit  
 Debit 2130 Contract Holdbacks  
 Debit 2140 Accrued Interest Payable - Not Otherwise Classified  
 Debit 2141 Accrued Interest Payable - Debt  
 Debit 2150 Payable for Transfers of Currently Invested Balances  
 Debit 2155 Expenditure Transfers Payable  
 Debit 2160 Entitlement Benefits Due and Payable  
 Debit 2170 Subsidy Payable to the Financing Account  
 Debit 2180 Loan Guarantee Liability  
 Debit 2190 Other Liabilities With Related Budgetary Obligations  
 Debit 2191 Employee Health Care Liability Incurred but Not Reported  
 Debit 2210 Accrued Funded Payroll and Leave  
 Debit 2211 Withholdings Payable  
 Debit 2213 Employer Contributions and Payroll Taxes Payable  
 Debit 2215 Other Post Employment Benefits Due and Payable  
 Debit 2216 Pension Benefits Due and Payable to Beneficiaries  
 Debit 2217 Benefit Premiums Payable to Carriers  
 Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries  
 Debit 2220 Unfunded Leave  
 Debit 2225 Unfunded FECA Liability  
 Debit 2290 Other Unfunded Employment Related Liability  
 Debit 2310 Liability for Advances and Prepayments  
 Debit 2320 Other Deferred Revenue  
 Debit 2510 Principal Payable to the Bureau of the Public Debt  
 Debit 2520 Principal Payable to the Federal Financing Bank  
 Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority  
 Debit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

**U.S. Government Standard General Ledger  
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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

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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  
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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

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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

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Account Transactions

D408 To record the writeoff of accounts receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1319 Allowance for Loss on Accounts Receivable  
Credit 1310 Accounts Receivable

D410 To record the writeoff of taxes receivable.

**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1329 Allowance for Loss on Taxes Receivable  
Credit 1325 Taxes Receivable

D412 To record the writeoff of loans receivable for loans made before fiscal 1992.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1359 Allowance for Loss on Loans Receivable  
Credit 1350 Loans Receivable

D413 To writeoff loans receivable related to Troubled Assets Relief Program.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program  
Credit 1380 Loans Receivable - Troubled Assets Relief Program

D414 To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1399 Allowance for Subsidy  
Credit 1341 Interest Receivable - Loans  
Credit 1350 Loans Receivable

**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  
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D420 To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund receipt account.

**Comment:** Reverse USSGL TC-C405 to adjust USSGL account 2985, "Liability for Non-entity Assets Not Reported on the Statement of Custodial Activity. This activity will not be reported on the Statement of Custodial Activity or the custodial footnote.

**Reference:** FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting," Paragraph No. 40.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6720 Bad Debt Expense

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1345 Allowance for Loss on Interest Receivable - Loans

Credit 1346 Allowance for Loss on Interest Receivable - Investments

Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified

Credit 1348 Allowance for Loss on Interest Receivable - Taxes

Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans

Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified

Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes

Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans

Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified

Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes

D422 To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund receipt account.

**Comment:** This activity is reported on the Statement of Custodial Activity or on the custodial 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  
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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  
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- 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  
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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

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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  
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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

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**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

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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  
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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  
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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

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F336 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 3310 Cumulative Results of Operations  
 Debit 5100 Revenue From Goods Sold  
 Debit 5200 Revenue From Services Provided  
 Debit 5310 Interest Revenue - Other  
 Debit 5311 Interest Revenue - Investments  
 Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
 Debit 5313 Interest Revenue - Subsidy Amortization  
 Debit 5314 Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act  
 Debit 5320 Penalties and Fines Revenue  
 Debit 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

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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

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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

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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

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F346 To record the closing of apportioned authority of guaranteed loan level into unused authority.  
**Comment:** Prior-year balance of unused authority.

**Memorandum Entry**

Debit 8020 Guaranteed Loan Level - Apportioned  
Credit 8045 Guaranteed Loan Level - Unused Authority

F348 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.  
**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

**Memorandum Entry**

Debit 8053 Guaranteed Loan New Disbursements by Lender  
Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

F350 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.  
**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

**Memorandum Entry**

Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders  
Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

F352 To record the closing of all unused guaranteed loan authority no longer available for use.

**Memorandum Entry**

Debit 8045 Guaranteed Loan Level - Unused Authority  
Credit 8010 Guaranteed Loan Level

F354 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.  
**Comment:** Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Budgetary Entry**

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation  
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**

None

**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  
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- G120 To record activity for current-year purchases of property, plant, and equipment.  
**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.  
**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Memorandum Entry**

Debit 8802 Purchases of Property, Plant, and Equipment  
Credit 8801 Offset for Purchases of Assets

- G122 To record activity for current-year purchases of inventory and related property.  
**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

**Memorandum Entry**

Debit 8803 Purchases of Inventory and Related Property  
Credit 8801 Offset for Purchases of Assets

- G124 To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).  
**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, and D134.

**Memorandum Entry**

Debit 8804 Purchases of Assets - Other  
Credit 8801 Offset for Purchases of Assets

**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  
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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  
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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

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H310 To close equity contributions to fiduciary net assets.

**Comment:** Equity contributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**

None

**Proprietary Entry**

Debit 3410 Contributions to Fiduciary Net Assets

Credit 3400 Fiduciary Net Assets

H312 To close equity withdrawals or disbursements to fiduciary net assets.

**Comment:** Equity withdrawals or distributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**

None

**Proprietary Entry**

Debit 3400 Fiduciary Net Assets

Credit 3420 Withdrawals or Distributions of Fiduciary Net Assets

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ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT			
A104	A492 <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.

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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 C174    D556	C144 <b>R</b> D306 C176

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT	CREDIT
D310    D502	D306    D504 D502 <b>R</b>

ACCOUNT NUMBER AND TITLE: 1125 U.S. DEBIT CARD FUNDS

DEBIT	CREDIT
D502	B309    D502 <b>R</b> B606

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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				

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ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT		CREDIT	
C150	H100	D306	H200
D310			

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT			CREDIT		
B140	D310	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			

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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
B108AP	C415	C610	D578	A502	C138	C178	D576
C402	C416	C644	E604	C106	C139	C186	E508
C403	C420	C648	F144AP	C109	C140	C194	F144
C404AP	C422	C650	H100	C130	C141AP	C647	H200
C406	C430	D128					

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON  
ACCOUNTS RECEIVABLE

DEBIT		CREDIT	
D306	D408	D310	D420
D402R	E508	D402	D424
		D404	E604

ACCOUNT NUMBER AND TITLE: 1320 FUNDED EMPLOYMENT BENEFIT  
CONTRIBUTIONS RECEIVABLE

DEBIT			CREDIT		
A715	C422	F144AP	A195	C185	E508
C416	D310	H100	C109	D306	H200
C420	E604				

ACCOUNT NUMBER AND TITLE: 1321 UNFUNDED FECA BENEFIT  
CONTRIBUTIONS RECEIVABLE

DEBIT	CREDIT
C421	A715R

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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	

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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

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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	

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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	

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ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

DEBIT				CREDIT			
B104AP	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	F144AP	A195	C143	D406
C416	D310	H100	C109	C146	E508
C420	E604		C141AP	D306	H200

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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

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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

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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

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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		C141AP	D306	
			C143	D415	

ACCOUNT NUMBER AND TITLE: 1384 INTEREST RECEIVABLE - FOREIGN CURRENCY DENOMINATED ASSETS

DEBIT		CREDIT	
B144	C420	C115	C157
		C126	

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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

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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	B108AP	C646	D306	D566
B406	D126	D544R	E606	C132	C648	D308AP	D568
B604	D134	D546		C134	D102	D418	E406
C164	D310	D566R		C414	D108	D542	E510
D106	D526AP	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	B108AP	D102	D308AP
B406	D126	E602	C132	D108	D544R
B604	D134	E606	C134	D110	D546
D106	D310		C414	D306	E510

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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		

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ACCOUNT NUMBER AND TITLE: 1521 INVENTORY PURCHASED FOR  
RESALE

DEBIT				CREDIT			
B402	D106	D310	D566R	C132	D110	D523	E408
B406	D107	D522R	D569	C644	D306	D524	E510
B430	D126	D524R	E602	C646	D308AP	D534	E602
B604	D134	D540	E606	C648	D418	D540R	
				D102	D428	D566	
				D108	D522	D568	

ACCOUNT NUMBER AND TITLE: 1522 INVENTORY HELD IN RESERVE FOR  
FUTURE SALE

DEBIT			CREDIT		
B402	D107	D522	B108AP	D102	D308AP
B406	D126	E602	C132	D108	D428
B604	D134	E606	C134	D110	D522R
D106	D310		C414	D306	E510

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

DEBIT			CREDIT		
C430	D534	E602	D306	D524R	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

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ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

DEBIT				CREDIT			
B402	C164	D126	E602	<b>B108AP</b>	C646	D306	E406
B406	D106	D134	E606	C132	C648	<b>D308AP</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	<b>B108AP</b>	C646	D306	E116
D107	D310	E114	E606	C132	C648	<b>D308AP</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	<b>B108AP</b>	C648	D418	D538
B406	D107	D520	E114	C132	D102	D428	<b>D540R</b>
B604	D126	<b>D522R</b>	E602	C134	D108	D522	E116
C164	D134	<b>D524R</b>	E606	C414	D110	D523	E406
				C644	D306	D524	E408
				C646	<b>D308AP</b>	D534	E510

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ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT			CREDIT		
C644	D418	E109	C430	D532	E410
C646	D428	E109R	D310	D540	E606
C648	D538	E510			
D306	D540R				

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT		CREDIT	
C166	E606	C170	D555
D310		C174R	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	C636R	C648	D556
B434	D310	E606	C638	D306	D558
			C644	D418	D562
			C646	D430	E510

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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	B108AP	C644	D110	E408
B406	D106	D134		C132	C646	D306	E506
B604	D107	D310		C134	C648	D308AP	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	B108AP	D102	D308AP	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	B108AP	C630	D108	D548
B406	D106	D134	E606	C132	C632	D110	D550
B604	D107	D310		C134	C634	D306	E510
				C414	D102	D308AP	

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

DEBIT				CREDIT			
B402	C164	D126	E606	B108AP	C644	D108	D418
B406	D106	D134		C132	C646	D110	E510
B604	D107	D310		C134	C648	D306	
				C414	D102	D308AP	

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	E117R	

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	D579R
				C123	C606	C751	D600
				C124	C607	C752	E512
				C125	C608	C753	H200
				C602	C611	C754	

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**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 C706	B163

ACCOUNT NUMBER AND TITLE: 1647 PREMIUM ON SECURITIES  
ACCOUNTED FOR UNDER THE  
PROVISIONS OF THE FEDERAL  
CREDIT REFORM ACT

DEBIT	CREDIT
B162	C202 C704 C702

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	B146	C600
C113		C126	C601
		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	D573	D600
D592		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	B108AP	C644	D108	D418
B406	D107	D310	H100	C132	C646	D110	D510
B604	D126	D514		C134	C648	D306	E510
				C414	D102	D308AP	H200

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND  
RENOVATIONS

DEBIT				CREDIT			
B402	C164	D126	D510	B108AP	C644	D108	D418
B406	D106	D134	E606	C132	C646	D110	E502
B604	D107	D310	H100	C134	C648	D306	E510
				C414	D102	D308AP	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	B108AP	C644	D108	D418
B406	D106	D134	E606	C132	C646	D110	E502
B604	D107	D310	H100	C134	C648	D306	E510
				C414	D102	D308AP	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	B108AP	C610	D110	E502
B406	D107	D510		C132	C613	D306	E510
B604	D126	D560		C134	D102	D308AP	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	B108AP	C610	D306	H200
				C132	C644	D308AP	
				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	B108AP	C610	D108	D418
B406	D106	D134	E606	C132	C644	D110	E510
B604	D107	D310	H100	C134	C648	D306	H200
				C414	D102	D308AP	

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

DEBIT				CREDIT			
B402	C164	D126	D512	B108AP	C610	D306	H200
B406	D106	D134	E606	C132	D102	D308AP	
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	B108AP	C610	D306	E510
B406	D107	D310	H100	C132	D102	D308AP	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	B108AP	D102	D308AP
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 E120	E606

ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY, PLANT,  
AND EQUIPMENT

DEBIT				CREDIT			
B402	C164	D126	E606	B108AP	C610	D108	D418
B406	D106	D134	H100	C132	C644	D110	E502
B604	D107	D310		C134	C648	D306	E510
				C414	D102	D308AP	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		C196	D306	
D581					

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT			CREDIT		
B402	D107	E606	B108AP	D102	D308AP
B406	D126	H100	C132	D108	E510
B604	D134		C134	D110	H200
D106	D310		C414	D306	

ACCOUNT NUMBER AND TITLE: 1995 GENERAL PROPERTY, PLANT, AND  
EQUIPMENT PERMANENTLY  
REMOVED BUT NOT YET DISPOSED

DEBIT			CREDIT		
C613			C615		

## SUPPLEMENT

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**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT				CREDIT			
A492	B135AP	B446	D308AP	A492R	B412	B444	D312
B110	B137AP	D102	D508	A501	B416	C614	E109
B120	B210	D110	F128	B118AP	B428	D106	E204AP
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	B135AP	D308	C609	D312
B120	B137AP			
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	D308AP	B406	D134	
			D106	D312	

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE - NOT OTHERWISE CLASSIFIED

DEBIT			CREDIT		
B112	D110	D616	B118AP	D106	D312
B440	D308		B416	D107	D612
D102	D308AP		B418	D134	D614

ACCOUNT NUMBER AND TITLE: 2141 ACCRUED INTEREST PAYABLE - DEBT

DEBIT		CREDIT	
B112	D308	B418	D134
D102	D308AP	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	
A500R	D142	F123AP	A500	D312
A504	D308		D140	E610
D141	E514			

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**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND  
PAYABLE

DEBIT			CREDIT		
B110	D110		B420	D134	
B408	D308		D106	D312	
D102	D308AP		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		A202AP	C117	D312
D147	E514		A204	C118	D580
			B104AP	C428	E122
			C103	C438	E610

ACCOUNT NUMBER AND TITLE: 2190 OTHER LIABILITIES WITH RELATED  
BUDGETARY OBLIGATIONS

DEBIT			CREDIT		
B110	D102	D308	B118AP	D107	E102
B408	D110	D308AP	B402	D112	E108
			B416	D134	
			D106	D312	

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ACCOUNT NUMBER AND TITLE: 2191 EMPLOYEE HEALTH CARE LIABILITY  
INCURRED BUT NOT REPORTED

DEBIT		CREDIT		
D102	D308	B402	D107	E102
D110	D308AP	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	D308AP	D107	E102	

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ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT		CREDIT	
B110	D110	B402	D134
B408	D308	D106	D312
D102	D308AP	D107	E102

ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND  
PAYROLL TAXES PAYABLE

DEBIT		CREDIT	
B110	D110	B402	D134
B408	D308	D106	D312
D102	D308AP	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	D308AP	D134	

ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND  
PAYABLE TO BENEFICIARIES

DEBIT		CREDIT	
D102	D308	D106	D312
D110	D308AP	D107	E106
		D134	

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**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO  
CARRIERS

DEBIT		CREDIT	
D102	D308	D106	D312
D110	D308AP	D107	E106
		D134	

ACCOUNT NUMBER AND TITLE: 2218 LIFE INSURANCE BENEFITS DUE AND  
PAYABLE TO BENEFICIARIES

DEBIT		CREDIT	
D102	D308	D106	D312
D110	D308AP	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  
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ACCOUNT NUMBER AND TITLE: **2290 OTHER UNFUNDED EMPLOYMENT  
RELATED LIABILITY**

DEBIT		CREDIT	
D308	E514	B420	D312
		B422	E610

ACCOUNT NUMBER AND TITLE: **2310 LIABILITY FOR ADVANCES AND  
PREPAYMENTS**

DEBIT		CREDIT	
A710	D308	A704	D312
A712	E514	C182	E610
B142	F110		

ACCOUNT NUMBER AND TITLE: **2320 OTHER DEFERRED REVENUE**

DEBIT			CREDIT		
C118	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

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ACCOUNT NUMBER AND TITLE: 2410 LIABILITY FOR CLEARING  
ACCOUNTS

DEBIT	CREDIT
D507	C111

ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO THE  
BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
B120    B135AP    E514 B121    B137AP B131    D308	A156    D312    E610

ACCOUNT NUMBER AND TITLE: 2511 CAPITALIZED LOAN INTEREST  
PAYABLE - NON-CREDIT REFORM

DEBIT	CREDIT
B113    B135AP B121    B137AP	A156    B440

ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE  
FEDERAL FINANCING BANK

DEBIT	CREDIT
B120    B135AP    E514 B121    B137AP B131    D308	A156    D312    E610

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ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT		CREDIT	
C780	D308	B123 B125	B127 D312

ACCOUNT NUMBER AND TITLE: 2531 DISCOUNT ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT		CREDIT	
B127	D312	D308	

ACCOUNT NUMBER AND TITLE: 2532 PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT		CREDIT	
D308		B125	D312

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ACCOUNT NUMBER AND TITLE: 2533 AMORTIZATION OF DISCOUNT ON  
SECURITIES ISSUED BY FEDERAL  
AGENCIES UNDER GENERAL AND  
SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
D308	D308    E124 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

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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	

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ACCOUNT NUMBER AND TITLE: 2660 ACTUARIAL LIABILITIES FOR  
FEDERAL INSURANCE AND  
GUARANTEE PROGRAMS

DEBIT		CREDIT	
B426R	E514	B420	D312
D308		B426	E610

ACCOUNT NUMBER AND TITLE: 2670 ACTUARIAL LIABILITIES FOR  
TREASURY-MANAGED BENEFIT  
PROGRAMS

DEBIT		CREDIT	
B426R	E514	B420	D312
D308		B426	E610

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT		CREDIT	
B426R	D570	B420	D571
D308	E514	B426	E610
		D312	

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON  
ACQUIRED COLLATERAL

DEBIT		CREDIT	
B114	E514	D312	E610
D308		D426	

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ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT	CREDIT
B424R E514 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 B408 E514	B438 E610 D312

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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	
C149AP	D308	D424R	C141AP	C404
C151AP	D422	F124	C142	D312
C153AP	D424AP			

ACCOUNT NUMBER AND TITLE: 2985 LIABILITY FOR NON-ENTITY ASSETS  
NOT REPORTED ON THE STATEMENT  
OF CUSTODIAL ACTIVITY

DEBIT			CREDIT		
C149AP	C153AP	F124	B200AP	C405	D503AP
C151AP	D420R	F125	C145AP	C420AP	E516AP
			C147	C435AP	
			C403AP	C437	

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ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES WITHOUT  
RELATED BUDGETARY  
OBLIGATIONS

DEBIT			CREDIT		
A141	D112	E504	A132	C150	D562
C170	D308	E514	A134	C166	E610
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	

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ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS -  
TRANSFERS-IN

DEBIT	CREDIT		
F342	A408	A460	A496
	A436	A467	A506
	A444	A472	
	A448	A480	

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS -  
TRANSFERS-OUT

DEBIT	CREDIT		
A404	A464	A490	F342
A412	A469	A494	
A432	A476		
A440	A484		

ACCOUNT NUMBER AND TITLE: 3105 UNEXPENDED APPROPRIATIONS -  
PRIOR PERIOD ADJUSTMENTS DUE TO  
CORRECTIONS OF ERRORS - YEARS  
PRECEDING THE PRIOR YEAR

DEBIT	CREDIT		
D304	D308AP	D310R	F342
D306AP			

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ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS -  
ADJUSTMENTS

DEBIT			CREDIT
A112	A169	F122	F342
A132	F106	F128AP	
A136	F120		

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS -  
USED

DEBIT				CREDIT			
A146AP	B134	B436AP	E104AP	C134R	C137R	C139R	F128R
A514AP	B202AP	B438AP	E106AP	C136R	C138R	C414R	F342
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: 3108 UNEXPENDED APPROPRIATIONS -  
PRIOR-PERIOD ADJUSTMENTS DUE  
TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D304	D308AP	D310R	F342
D306AP			

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ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS -  
PRIOR-PERIOD ADJUSTMENTS DUE  
TO CHANGES IN ACCOUNTING  
PRINCIPLES

DEBIT		CREDIT	
D302	D308AP	D310R	F342
D306AP			

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	

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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 A178R	A178 F118

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE  
BORROWING AUTHORITY

DEBIT	CREDIT
A162	A154 F112

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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	

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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	D308AP
			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	F374R

ACCOUNT NUMBER AND TITLE: 4082 ALLOCATIONS OF REALIZED  
AUTHORITY - TO BE TRANSFERRED  
FROM INVESTED BALANCES -  
TRANSFERRED

DEBIT		CREDIT
A542	F376	A540

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ACCOUNT NUMBER AND TITLE: 4083 TRANSFERS - CURRENT-YEAR  
AUTHORITY - RECEIVABLE -  
TRANSFERRED

DEBIT		CREDIT	
A542	F378	A540	F378R

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION  
APPROPRIATIONS

DEBIT		CREDIT	
A104	A199R	A199	F302
A196	F108R	F108	
A197AP			

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY -  
APPROPRIATIONS

DEBIT		CREDIT	
A104	A197AP	A199	F302
A196	A199R		

ACCOUNT NUMBER AND TITLE: 4113 APPROPRIATED RECEIPTS DERIVED  
FROM UNAVAILABLE TRUST OR  
SPECIAL FUND RECEIPTS

DEBIT		CREDIT	
A184		F302	

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ACCOUNT NUMBER AND TITLE: 4114 APPROPRIATED RECEIPTS DERIVED  
FROM AVAILABLE TRUST OR  
SPECIAL FUND RECEIPTS

DEBIT				CREDIT			
A186	C114	C606	C750	B124AP	B128AP	B162AP	D438
A188	C124	C608	C752	B126	B129	B163AP	F302
A195	C172	C618	C754	B126AP	B160AP	C604	
A212	C176	C622	E113				
A250	C190	C624					
A510	C602	C636					

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

DEBIT		CREDIT	
A104	A197AP	A199	F302
A196	A199R		

ACCOUNT NUMBER AND TITLE: 4116 DEBT FORGIVENESS APPROPRIATION

DEBIT		CREDIT	
A104	A199R	A199	F302
A196			

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE  
APPROPRIATION

DEBIT		CREDIT	
A104	A197AP	A199	F302
A196	A199R		

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ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY  
APPROPRIATION

DEBIT		CREDIT	
A104	F108R	F108	F302

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

DEBIT		CREDIT	
A104	A197AP	A125	F108
A155	A199R	A199	F302
A196	F108R		

ACCOUNT NUMBER AND TITLE: 4120 ANTICIPATED INDEFINITE  
APPROPRIATIONS

DEBIT			CREDIT		
A102	C604	F116	A104	A202	C606
			A186	A212	C608
			A196	C124	C618
			A197AP	C602	F112

ACCOUNT NUMBER AND TITLE: 4121 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS  
RECLASSIFIED - RECEIVABLE -  
CANCELLATION

DEBIT		CREDIT	
A519	F123AP	F369	

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ACCOUNT NUMBER AND TITLE: 4122 AUTHORITY ADJUSTED FOR  
INTEREST ON THE BUREAU OF THE  
PUBLIC DEBT SECURITIES

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

ACCOUNT NUMBER AND TITLE: 4123 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS  
RECLASSIFIED - RECEIVABLE -  
TEMPORARY REDUCTION

DEBIT	CREDIT
A518	F366

ACCOUNT NUMBER AND TITLE: 4124 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS  
RECLASSIFIED - PAYABLE -  
TEMPORARY  
REDUCTION/CANCELLATION

DEBIT	CREDIT
F360      F368	A522      A523

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ACCOUNT NUMBER AND TITLE: 4125 LOAN MODIFICATION ADJUSTMENT  
TRANSFER APPROPRIATION

DEBIT	CREDIT
A202	F302

ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS -  
RECEIVABLE

DEBIT	CREDIT
A173      F374 <b>R</b> A516	A175      A524 A518      F123 <b>AP</b> A519      F374

ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS - PAYABLE

DEBIT	CREDIT
A522      A526 A523	A520

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS -  
TRANSFERS-IN

DEBIT	CREDIT
A524      A528	A518      F302

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ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS -  
TRANSFERS-OUT

DEBIT		CREDIT	
A522	A531	A526	A531R
A530R	F302	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	F304	
A168			

ACCOUNT NUMBER AND TITLE: 4132 SUBSTITUTION OF CONTRACT  
AUTHORITY

DEBIT		CREDIT	
A187	F304	A704	

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ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE  
CONTRACT AUTHORITY

DEBIT	CREDIT
F304	A172    F113 A174

ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY  
WITHDRAWN

DEBIT	CREDIT
F304	D136

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

DEBIT	CREDIT
A169    F304	A170    A175 A171    A187

ACCOUNT NUMBER AND TITLE: 4136 CONTRACT AUTHORITY TO BE  
LIQUIDATED BY TRUST FUNDS

DEBIT	CREDIT
A175	A173

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ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT  
AUTHORITY - ALLOCATION

DEBIT		CREDIT	
A177	A180	A179	A181

ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE  
CONTRACT AUTHORITY

DEBIT		CREDIT	
A170	A175	F302	
A171			

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED  
FORWARD

DEBIT		CREDIT	
F304		F304	

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING  
AUTHORITY

DEBIT		CREDIT	
F306		A155	A159

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ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING  
AUTHORITY REALIZED

DEBIT	CREDIT
A152      F112 A154	F306

ACCOUNT NUMBER AND TITLE: 4142 ACTUAL REPAYMENT OF  
BORROWING AUTHORITY  
CONVERTED TO CASH

DEBIT	CREDIT
F302	B120

ACCOUNT NUMBER AND TITLE: 4143 CURRENT-YEAR DECREASES TO  
INDEFINITE BORROWING  
AUTHORITY REALIZED

DEBIT	CREDIT
F306	A148      F113 A158

ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY  
WITHDRAWN

DEBIT	CREDIT
F306	D138

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ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY  
CONVERTED TO CASH

DEBIT	CREDIT
F306	A156

ACCOUNT NUMBER AND TITLE: 4146 ACTUAL REPAYMENTS OF DEBT,  
CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
F302	B120    B135AP B121    B137AP B131

ACCOUNT NUMBER AND TITLE: 4147 ACTUAL REPAYMENTS OF DEBT,  
PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B120    B135AP B121    B137AP B131

ACCOUNT NUMBER AND TITLE: 4148 RESOURCES REALIZED FROM  
BORROWING AUTHORITY

DEBIT	CREDIT
A156	F302

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ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY CARRIED FORWARD

DEBIT	CREDIT
F306	F306

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS - TRANSFERS-IN

DEBIT	CREDIT
A110	F302

ACCOUNT NUMBER AND TITLE: 4151 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
F302	B119    B139 B136

ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B119    B139 B136

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ACCOUNT NUMBER AND TITLE: 4153 TRANSFERS OF CONTRACT  
AUTHORITY - NONALLOCATION

DEBIT		CREDIT	
A161	F305	A163	A165
A167			

ACCOUNT NUMBER AND TITLE: 4154 APPROPRIATION TO LIQUIDATE  
CONTRACT AUTHORITY -  
NONALLOCATION - TRANSFERRED

DEBIT		CREDIT	
A160		A157	F305

ACCOUNT NUMBER AND TITLE: 4157 AUTHORITY MADE AVAILABLE  
FROM RECEIPT OR APPROPRIATION  
BALANCES PREVIOUSLY PRECLUDED  
FROM OBLIGATION

DEBIT		CREDIT	
A192		F132	F354
		F316	

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ACCOUNT NUMBER AND TITLE: 4158 AUTHORITY MADE AVAILABLE  
FROM OFFSETTING COLLECTION  
BALANCES PREVIOUSLY  
PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
A194	F134      F356 F318

ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS -  
CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
A468      A478 A476	A470      A532 A472      F104 A474

ACCOUNT NUMBER AND TITLE: 4165 ALLOCATIONS OF AUTHORITY -  
ANTICIPATED FROM INVESTED  
BALANCES

DEBIT	CREDIT
A402	A416      F104

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ACCOUNT NUMBER AND TITLE: 4166 ALLOCATIONS OF REALIZED  
AUTHORITY - TO BE TRANSFERRED  
FROM INVESTED BALANCES

DEBIT		CREDIT	
A416	A430	A135 <b>AP</b>	A426
A424		A420	F376
		A422	

ACCOUNT NUMBER AND TITLE: 4167 ALLOCATIONS OF REALIZED  
AUTHORITY - TRANSFERRED FROM  
INVESTED BALANCES

DEBIT		CREDIT	
A420		A430	F302

ACCOUNT NUMBER AND TITLE: 4168 ALLOCATIONS OF REALIZED  
AUTHORITY RECLASSIFIED -  
AUTHORITY TO BE TRANSFERRED  
FROM INVESTED BALANCES -  
TEMPORARY REDUCTION

DEBIT		CREDIT	
A135 <b>AP</b>	F364	A424	F362
A422			

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ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR  
AUTHORITY

DEBIT		CREDIT	
A157	A480	A160	A484
A472	A482	A476	A486
A474		A478	F302

ACCOUNT NUMBER AND TITLE: 4171 NONALLOCATION TRANSFERS OF  
INVESTED BALANCES - RECEIVABLE

DEBIT		CREDIT	
A532	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

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ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS OF  
CURRENT-YEAR AUTHORITY FOR  
NONINVESTED ACCOUNTS

DEBIT		CREDIT	
A181	A448	A180	A440
A444	A450	A404	A442
A446		A406	F302

ACCOUNT NUMBER AND TITLE: 4176 ALLOCATION TRANSFERS OF PRIOR-  
YEAR BALANCES

DEBIT			CREDIT		
A436	A446	A454	A404	A434	A452
A438	A448		A406	A440	F302
A444	A450		A432	A442	

ACCOUNT NUMBER AND TITLE: 4180 ANTICIPATED TRANSFERS - PRIOR-  
YEAR BALANCES

DEBIT		CREDIT	
A468	A478	A470	A474
A476		A472	F104

ACCOUNT NUMBER AND TITLE: 4183 ANTICIPATED BALANCE TRANSFERS  
- UNOBLIGATED BALANCES -  
LEGISLATIVE CHANGE OF PURPOSE

DEBIT		CREDIT	
A468	A478	A470	A474
A476		A472	F104

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ACCOUNT NUMBER AND TITLE: 4190 TRANSFERS - PRIOR-YEAR  
BALANCES

DEBIT		CREDIT	
A472	A480	A476	A486
A474	A482	A478	F302
		A484	

ACCOUNT NUMBER AND TITLE: 4191 BALANCE TRANSFERS - EXTENSION  
OF AVAILABILITY OTHER THAN  
REAPPROPRIATIONS

DEBIT		CREDIT	
A460	A462	A464	F302
		A466	

ACCOUNT NUMBER AND TITLE: 4192 BALANCE TRANSFERS - UNEXPIRED  
TO EXPIRED

DEBIT		CREDIT	
A408	A410	A412	F302
		A414	

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ACCOUNT NUMBER AND TITLE: 4193 BALANCE TRANSFERS -  
UNOBLIGATED BALANCES -  
LEGISLATIVE CHANGE OF PURPOSE

DEBIT		CREDIT	
A472	A480	A476	A486
A474	A482	A478	F302
		A484	

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED  
BALANCES

DEBIT			CREDIT		
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

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ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED  
EXPENDITURE TRANSFERS -  
RECEIVABLE

DEBIT		CREDIT	
A458	F372	A456	F372R

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES -  
COLLECTED

DEBIT		CREDIT	
F302		F301AP	F314
		F302	F390

ACCOUNT NUMBER AND TITLE: 4208 ADJUSTMENT TO TOTAL RESOURCES  
- DISPOSITION OF CANCELED  
PAYABLES

DEBIT		CREDIT	
F302		D145	

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS  
AND OTHER INCOME

DEBIT		CREDIT	
A702	F116	A706	C182
		A708	C650
		A715AP	F112

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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      A715AP      F380R A706      C101	A714      C182      F380 A715      C430 C103      F109

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH  
ADVANCE

DEBIT	CREDIT
A704      F382R C182	A710      F110 B610      F382

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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

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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		

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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 C109 C117	C110 F302

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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		

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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

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ACCOUNT NUMBER AND TITLE: **4273 INTEREST COLLECTED FROM  
TREASURY**

DEBIT				CREDIT			
C107	C140	C606	C702	B124AP	B129	B163AP	F302
C109	C204	C608	C706	B126	B160AP	C604	
C124	C602	C618	C784	B126AP	B162	C704	
				B128AP	B162AP	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	
B121AP	C109	C647	C110	F302
B135	C140			
C107	C646			

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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 C416      F388R C648	C140      F388 C647

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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 D591     D604 D592	D573     D606 D594

ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF  
PRIOR-YEAR OBLIGATIONS

DEBIT	CREDIT
A138     F116	D110     D308AP D134     F112

ACCOUNT NUMBER AND TITLE: 4320 ADJUSTMENTS FOR CHANGES IN  
PRIOR-YEAR ALLOCATIONS OF  
BUDGETARY RESOURCES

DEBIT	CREDIT
D140     F334 D144R	D142     F334 D144

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ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

DEBIT	CREDIT
D145 F301AP	F120 F128AP

ACCOUNT NUMBER AND TITLE: 4351 PARTIAL OR EARLY CANCELLATION  
OF AUTHORITY WITH A U.S.  
TREASURY WARRANT

DEBIT	CREDIT
F390	F122 F128AP

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

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ACCOUNT NUMBER AND TITLE: 4357 CANCELLATION OF APPROPRIATED  
AMOUNTS RECEIVABLE FROM  
INVESTED TRUST OR SPECIAL FUNDS

DEBIT	CREDIT
F369	A519AP F123 D141AP

ACCOUNT NUMBER AND TITLE: 4370 OFFSET TO APPROPRIATION  
REALIZED FOR REDEMPTION OF  
TREASURY SECURITIES

DEBIT	CREDIT
F302	C780

ACCOUNT NUMBER AND TITLE: 4382 TEMPORARY REDUCTION - NEW  
BUDGET AUTHORITY

DEBIT	CREDIT
F360 F366 F362	A135 A500AP A422AP A518AP

ACCOUNT NUMBER AND TITLE: 4383 TEMPORARY REDUCTION - PRIOR-  
YEAR BALANCES

DEBIT	CREDIT
F360 F366 F362	A135 A500AP A422AP A518AP

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ACCOUNT NUMBER AND  
TITLE:

4384 TEMPORARY  
REDUCTION/CANCELLATION  
RETURNED BY APPROPRIATION

DEBIT	CREDIT
A108	F360 F368 F364 F369

ACCOUNT NUMBER AND TITLE:

4387 TEMPORARY REDUCTION OF  
APPROPRIATION FROM  
UNAVAILABLE RECEIPTS, NEW  
BUDGET AUTHORITY

DEBIT	CREDIT
F302	A189

ACCOUNT NUMBER AND TITLE:

4388 TEMPORARY REDUCTION OF  
APPROPRIATION FROM  
UNAVAILABLE RECEIPTS, PRIOR-  
YEAR BALANCES

DEBIT	CREDIT
F302	A189

ACCOUNT NUMBER AND TITLE:

4390 REAPPROPRIATIONS - TRANSFERS-  
OUT

DEBIT	CREDIT
F302	A112

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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	A185AP

ACCOUNT NUMBER AND TITLE: 4393 PERMANENT REDUCTION - PRIOR-YEAR BALANCES

DEBIT		CREDIT	
F302	F306	A131	A134
F304		A132	A136
		A133	A185AP

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

DEBIT				CREDIT			
A190	A531R	B126AP	C604	A108	A531	C608	C752
A520	B124AP	B128AP		A188	C114	C618	C754
A530	B126	B129		A195	C124	C622	E113
				A250	C602	C624	F359
				A530R	C606	C750	

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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			

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ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS  
TEMPORARILY PRECLUDED FROM  
OBLIGATION

DEBIT			CREDIT	
B124AP	B128AP	F318	A129	E113
B126	B129	F356		
B126AP	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	
A137R	F312		

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB  
DEFERRAL

DEBIT		CREDIT	
A126R	F312	A126	
F308			

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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	

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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

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ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS - ANTICIPATED  
RESOURCES - PROGRAMS SUBJECT  
TO APPORTIONMENT

DEBIT				CREDIT			
A122	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					

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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

## SUPPLEMENT

## Section III

**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	D138AP
A432	A484	D126	F128AP	A410	A480	D102	D308AP
A434	A499	D141AP	F144	A436	A499AP	D108	F128
A452	A519AP	D436	F146	A438	C130	D120	F312
A456	A712	D438		A454	C132	D136AP	
A464	D106	F120					
A466	D114	F121					

ACCOUNT NUMBER AND TITLE: 4690 ANTICIPATED RESOURCES -  
PROGRAMS EXEMPT FROM  
APPORTIONMENT

DEBIT				CREDIT		
A123	C114AP	C410AP	C640AP	A119	A712R	C608R
A186AP	C116AP	C412AP	C702AP			
A212AP	C124AP	C416AP	C704AP			
A706AP	C130AP	C602AP	C706AP			
B126AP	C132AP	C612AP	C708AP			
B162AP	C136AP	C614AP	D108AP			
C106AP	C154AP	C616AP	D134AP			
C107AP	C182AP	C618AP	F112			
C109AP	C204AP	C626AP				

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
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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
A499AP D136AP D120 D138AP 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	A500    B428    D591    E108
A504    B113    D610	A501    B430    D595    E109
B110    B210    D616	B118AP    B436    D608    E204AP
	B402    B438    D612    E412
	B406    B444    D614    F324
	B412    C614    E102
	B416    D112    E104
	B418    D134    E106

ACCOUNT NUMBER AND TITLE: 4902 DELIVERED ORDERS - OBLIGATIONS,  
PAID

DEBIT	CREDIT
C134    C138    F314	A146    B106    B121AP    B606
C137    C139    F322	A504    B107    B122    C406
	A512    B108    B130    C408
	A514    B109    B137    C432
	A712    B110    B138    D436
	B102    B112    B152    F320
	B103    B113    B154
	B104    B114    B202
	B105    B116    B604

**U.S. Government Standard General Ledger  
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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 D110      D308AP 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	D308AP	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

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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	C708AP
		A188	C188	C438	E121
		C109	C402	C702AP	F144AP
		C141	C416	C704AP	
		C145	C420	C706AP	

ACCOUNT NUMBER AND TITLE: 5311 INTEREST REVENUE - INVESTMENTS

DEBIT			CREDIT			
E117R	F336	H301	A186	C141	C419	D614
			A188	C145	C420	E113
			A250	C154	C422	E117
			A251	C188	C423	F144AP
			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	C437AP
		A188	C148	C420	F144AP
		C107	C154	C422	
		C109	C188	C435	
		C141	C402	C436	

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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 D424     D438	D402R     H301 F336

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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			

## SUPPLEMENT

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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

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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 D436	D402R     H301 F336

ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE  
PREMIUM REVENUE

DEBIT	CREDIT
F336     H301	C109     C424 C420     F144AP C422

ACCOUNT NUMBER AND TITLE: 5509 CONTRA REVENUE FOR INSURANCE  
AND GUARANTEE PREMIUM  
REVENUE

DEBIT	CREDIT
D402     D438 D436	D402R     H301 F336

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## Section III

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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
	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
	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  
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ACCOUNT NUMBER AND TITLE: **5709 EXPENDED APPROPRIATIONS -  
PRIOR-PERIOD ADJUSTMENTS DUE  
TO CHANGES IN ACCOUNTING  
PRINCIPLES**

DEBIT	CREDIT
D310R      F336	D302      D308AP D306AP

ACCOUNT NUMBER AND TITLE: **5720 FINANCING SOURCES TRANSFERRED  
IN WITHOUT REIMBURSEMENT**

DEBIT	CREDIT
E610      F336	A550      E608 E606

ACCOUNT NUMBER AND TITLE: **5730 FINANCING SOURCES TRANSFERRED  
OUT WITHOUT REIMBURSEMENT**

DEBIT	CREDIT
A548      E512 E510	E514      F336

ACCOUNT NUMBER AND TITLE: **5740 APPROPRIATED DEDICATED  
COLLECTIONS TRANSFERRED IN**

DEBIT	CREDIT
F336	A133AP    A185 A184      A189AP

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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	

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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 A501 D140 A512	A500R F123AP D141 F336 D142

ACCOUNT NUMBER AND TITLE: 5765 NONEXPENDITURE FINANCING  
SOURCES - TRANSFERS-OUT - OTHER

DEBIT	CREDIT
A134 A414 A452 A488 A163 A426 A466 A520 A165 A430 A469 A530 A179 A434 A478 A534 A406 A442 A486 F121	A424 A523 A540 F336 A522 A530R A544

ACCOUNT NUMBER AND TITLE: 5766 NONEXPENDITURE FINANCING  
SOURCES - TRANSFERS-OUT -  
CAPITAL TRANSFERS

DEBIT	CREDIT
A143 B139	F336

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ACCOUNT NUMBER AND TITLE: **5775 NONBUDGETARY FINANCING  
SOURCES TRANSFERRED IN**

DEBIT	CREDIT
F336	C155    E604 C420    F144AP

ACCOUNT NUMBER AND TITLE: **5776 NONBUDGETARY FINANCING  
SOURCES TRANSFERRED OUT**

DEBIT	CREDIT
D148    E509 E508	F336

ACCOUNT NUMBER AND TITLE: **5780 IMPUTED FINANCING SOURCES**

DEBIT	CREDIT
F336	E402

ACCOUNT NUMBER AND TITLE: **5790 OTHER FINANCING SOURCES**

DEBIT	CREDIT
F336	A202    C145 C119    C430

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ACCOUNT NUMBER AND TITLE: 5791 ADJUSTMENT TO FINANCING  
SOURCES - DOWNWARD  
REESTIMATE OR NEGATIVE SUBSIDY

DEBIT	CREDIT
D146      F336 D147AP	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      C143AP A188      D586 C141

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**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE COLLECTED -  
INDIVIDUAL

DEBIT	CREDIT
C143AP F336	A188 C404AP C141 D586 C143AP

ACCOUNT NUMBER AND TITLE: 5802 TAX REVENUE COLLECTED -  
CORPORATE

DEBIT	CREDIT
F336	A188 C143AP C141 D586

ACCOUNT NUMBER AND TITLE: 5803 TAX REVENUE COLLECTED -  
UNEMPLOYMENT

DEBIT	CREDIT
F336	A188 C143AP C141 D586

ACCOUNT NUMBER AND TITLE: 5804 TAX REVENUE COLLECTED - EXCISE

DEBIT	CREDIT
F336	A188 C143AP C141 D586

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**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: 5805 TAX REVENUE COLLECTED - ESTATE  
AND GIFT

DEBIT	CREDIT
F336	A188 C143AP C141 D586

ACCOUNT NUMBER AND TITLE: 5806 TAX REVENUE COLLECTED -  
CUSTOMS

DEBIT	CREDIT
F336	A188 C143AP C141 D586

ACCOUNT NUMBER AND TITLE: 5820 TAX REVENUE ACCRUAL  
ADJUSTMENT - NOT OTHERWISE  
CLASSIFIED

DEBIT	CREDIT
C143AP F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5821 TAX REVENUE ACCRUAL  
ADJUSTMENT - INDIVIDUAL

DEBIT	CREDIT
C143AP F336 D586	C402 C422

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ACCOUNT NUMBER AND TITLE: 5822 TAX REVENUE ACCRUAL  
ADJUSTMENT - CORPORATE

DEBIT	CREDIT
C143AP F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5823 TAX REVENUE ACCRUAL  
ADJUSTMENT - UNEMPLOYMENT

DEBIT	CREDIT
C143AP F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5824 TAX REVENUE ACCRUAL  
ADJUSTMENT - EXCISE

DEBIT	CREDIT
C143AP F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5825 TAX REVENUE ACCRUAL  
ADJUSTMENT - ESTATE AND GIFT

DEBIT	CREDIT
C143AP F336 D586	C402 C422

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ACCOUNT NUMBER AND TITLE: **5826 TAX REVENUE ACCRUAL  
ADJUSTMENT - CUSTOMS**

DEBIT	CREDIT
C143 <b>AP</b> F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: **5830 CONTRA REVENUE FOR TAXES - NOT  
OTHERWISE CLASSIFIED**

DEBIT	CREDIT
D402 D438 D424	D402 <b>R</b> F336

ACCOUNT NUMBER AND TITLE: **5831 CONTRA REVENUE FOR TAXES -  
INDIVIDUAL**

DEBIT	CREDIT
D402 D438 D424	D402 <b>R</b> F336

ACCOUNT NUMBER AND TITLE: **5832 CONTRA REVENUE FOR TAXES -  
CORPORATE**

DEBIT	CREDIT
D402 D438 D424	D402 <b>R</b> F336

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ACCOUNT NUMBER AND TITLE: 5833 CONTRA REVENUE FOR TAXES -  
UNEMPLOYMENT

DEBIT		CREDIT	
D402	D438	D402R	F336
D424			

ACCOUNT NUMBER AND TITLE: 5834 CONTRA REVENUE FOR TAXES -  
EXCISE

DEBIT		CREDIT	
D402	D438	D402R	F336
D424			

ACCOUNT NUMBER AND TITLE: 5835 CONTRA REVENUE FOR TAXES -  
ESTATE AND GIFT

DEBIT		CREDIT	
D402	D438	D402R	F336
D424			

ACCOUNT NUMBER AND TITLE: 5836 CONTRA REVENUE FOR TAXES -  
CUSTOMS

DEBIT		CREDIT	
D402	D438	D402R	F336
D424			

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ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS - NOT  
OTHERWISE CLASSIFIED

DEBIT	CREDIT
B118      B416 B118AP	F336

ACCOUNT NUMBER AND TITLE: 5891 TAX REVENUE REFUNDS -  
INDIVIDUAL

DEBIT	CREDIT
B118      B416 B118AP	F336

ACCOUNT NUMBER AND TITLE: 5892 TAX REVENUE REFUNDS -  
CORPORATE

DEBIT	CREDIT
B118      B416 B118AP	F336

ACCOUNT NUMBER AND TITLE: 5893 TAX REVENUE REFUNDS -  
UNEMPLOYMENT

DEBIT	CREDIT
B118      B416 B118AP	F336

U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: 5894 TAX REVENUE REFUNDS - EXCISE

DEBIT	CREDIT
B118      B416 B118AP	F336

ACCOUNT NUMBER AND TITLE: 5895 TAX REVENUE REFUNDS - ESTATE  
AND GIFT

DEBIT	CREDIT
B118      B416 B118AP	F336

ACCOUNT NUMBER AND TITLE: 5896 TAX REVENUE REFUNDS - CUSTOMS

DEBIT	CREDIT
B118      B416 B118AP	F336

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

DEBIT	CREDIT
F144      F336      H301	A186      C141      C404AP      C424 A188      C145      C416      C630 B200      C188      C420      F144AP 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
C141AP    C143AP C142      D584	F336

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR  
OTHERS - STATEMENT OF  
CUSTODIAL ACTIVITY

DEBIT	CREDIT
C404	C143AP    D424R D422      D584 D424AP    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	D112AP D113

ACCOUNT NUMBER AND TITLE: 6310 INTEREST EXPENSES ON  
BORROWING FROM THE BUREAU OF  
THE PUBLIC DEBT AND/OR THE  
FEDERAL FINANCING BANK

DEBIT	CREDIT
B109 B418	F336 H300

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

DEBIT	CREDIT
B109 E124 B418	E126 H300 F336

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

DEBIT	CREDIT
B109 B418 B118AP D612 B416 D614	F336 H300

## SUPPLEMENT

## Section III

**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	C132    D108    D308AP
B604    D126    E106	D102    D110    F336
D106    D134	

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

DEBIT	CREDIT
C630    D106    E102	B108AP    D102    E116
C642    D107    E110	C132    D308AP    F336
C646    D538    E114	C134    D566R
C648    D566    E408	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	

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **6790 OTHER EXPENSES NOT REQUIRING  
BUDGETARY RESOURCES**

DEBIT				CREDIT			
B424	C138AP	D566	E416	B108AP	D128	D566R	F336
B446	C139AP	D582		B424R	D526	D580	H300
C136AP	D518	E406		C414	D528R	E109R	
C137	D528	E410					

ACCOUNT NUMBER AND TITLE: **6800 FUTURE FUNDED EXPENSES**

DEBIT			CREDIT		
B420	D112AP	F130	B424R	D146	H300
B424	D113		B436	D147AP	
			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	B108AP	D102	F336
B402	B604	D134	C132	D108	H300
B406	D106	E102	C134	D110	
			C414	D308AP	

**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 D569 D578 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  
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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 C138R F370	B152AP B438AP D134AP B402AP B604AP G120 B406AP C132AP G122 B430AP C136AP G124

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 8802 PURCHASES OF PROPERTY, PLANT,  
AND EQUIPMENT

DEBIT			CREDIT	
B402AP	C132AP	G120	C134R	C414R
B406AP	C136AP		C138R	F370
B604AP	D134AP			

ACCOUNT NUMBER AND TITLE: 8803 PURCHASES OF INVENTORY AND  
RELATED PROPERTY

DEBIT			CREDIT	
B402AP	B438AP	C136AP	C134R	C414R
B406AP	B604AP	D134AP	C138R	F370
B430AP	C132AP	G122		

ACCOUNT NUMBER AND TITLE: 8804 PURCHASES OF ASSETS - OTHER

DEBIT			CREDIT	
B152AP	B438AP	C136AP	C134R	C414R
B402AP	B604AP	D134AP	C138R	F370
B406AP	C132AP	G124		

## U.S. Government Standard General Ledger USSGL Account Attributes

To meet external reporting requirements, agencies need data at a level below the 4-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 4-digit accounts plus attributes. This section provides USSGL attribute tables for both proprietary and budgetary USSGL accounts and attributes reported to the FMS-administered FACTS I and FACTS II "trial-balance" reporting systems.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue." If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

**Note:** Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For FACTS II reporting, USSGL accounts 4871, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries," 4872, "Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected," 4971, "Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries," and 4972, "Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected," do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, "Undelivered Orders – Obligations, Unpaid," 4802, "Undelivered Orders – Obligations, Prepaid/Advanced," 4901, "Delivered Orders – Obligations, Unpaid," and 4902, "Delivered Orders – Obligations, Paid," that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.

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**Note:** Refer to USSGL crosswalks in Section V for standard external reporting requirements by FASAB, OMB, and FMS. Missing page numbers are intentional.

### **Attributes Used To Prepare the Financial Report of the United States Government**

USSGL attributes are one component of detailed data in agencies' financial systems related to the external reporting of financial statements. The USSGL proprietary account data table shows the related attribute information captured at the transaction level that support production of the *Financial Report of the United States Government*. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

### **Office of Management and Budget (OMB) Form and Content Agency Financial Reports**

The USSGL proprietary attribute data table also shows the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

### **Attribute Definition Report**

This report provides definitions for the attributes associated with each proprietary USSGL account for reporting. Agencies are required to report their adjusted trial balances and selected NOTES amounts in FACTS I with attributes described in the detailed financial information.

### **USSGL Proprietary Accounts and Attributes**

The USSGL proprietary accounts table provides USSGL accounts, account titles, normal balance indicators, and associated attributes for USSGL accounts that agencies will use for reporting; these columns contain one of two values:

Space	Attributes are not required for the USSGL account.
Y	This value indicates that the attribute is required when this USSGL account is reported. A list of the valid domain values for each attribute is provided on the last page of the attribute table.

The FACTS I team may update between USSGL TFM releases. For the latest information, access the GFRS/FACTS I Web site at [www.fms.treas.gov/factsi/index.html](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 E - Non Budgetary	1/A	OMB Circular A-136	N/A
Covered NotCovered Code	Liabilities incurred that are covered by realized budgetary resources as of the balance sheet date (C) or not considered covered by budgetary resources (U).	C - Covered U - Not Covered	1/A	OMB Circular No. A136, II.4.3.4	N/A
Custodial Noncustodial Indicator	Custodial amounts are reported on the Statement of Custodial Activity (SCA) or on the custodial footnote. Noncustodial amounts are not reported on the SCA nor on the custodial footnote.	A - Noncustodial S - Custodial	1/A	SFFAS #7 OMB	FACTS I
Debit Credit Indicator	Indicates whether the amount reported is debited or credited to the USSGL account.	C - Credit D - Debit	1/A	TFM	FACTS I
Entity NonEntity Indicator	Assets that the reporting entity has authority to use in its operations (E) or not available to the entity (O).	E - Entity O - NonEntity	1/A	OMB Circular No. A136, II.4.3.3	N/A
Exchange Nonexchange Indicator	Indicates whether the revenue, gains or losses balances being reported is exchange (X) or nonexchange (T).	T - Nonexchange X - Exchange	1/A	SFFAS #7 OMB TFM USSGL - Section V	FACTS I
Federal NonFederal Indicator	Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or non-Federal entities such as private or local/State/tribal/foreign governments (N)).	F - Federal N - NonFederal	1/A	SFFAS #7 OMB TFM USSGL - Section V	FACTS I
Program Indicator	The amount of cost or revenue directly or indirectly traceable to programs.	P - Assigned to programs Q - Not assigned to programs	1/A	OMB Circular A136 & SFFAS No.4	N/A

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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		Normal Bal. Ind.	USSGL Account Attributes for FACTS I								
No.	USSGL Account Title		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		Normal Bal. Ind.	USSGL Account Attributes for FACTS I								
No.	USSGL Account Title		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			

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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			

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## Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account		Normal Bal. Ind.	USSGL Account Attributes for FACTS I								
No.	USSGL Account Title		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			

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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					E			
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		

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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/NotC ov	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					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		

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USSGL Account		Normal Bal. Ind.	USSGL Account Attributes for FACTS I								
No.	USSGL Account Title		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									

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Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account		Normal Bal. Ind.	USSGL Account Attributes for FACTS I								
No.	USSGL Account Title		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					

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USSGL Account		Normal Bal. Ind.	USSGL Account Attributes for FACTS I							Covered/NotCovered	Program Indicator	Budgetary Impact Ind
No.	USSGL Account Title		Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt				
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								

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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				

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USSGL Account		Normal Bal. Ind.	USSGL Account Attributes for FACTS I								
No.	USSGL Account Title		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	F	Y							
5921	Valuation Change in Investments - Exchange Stabilization Fund	C	N		X						
5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	C	N		X					P	
5923	Valuation Change in Investments - Beneficial Interest in Trust	C	N		T		S				
5990	Collections for Others - Statement of Custodial Activity	D	Y	Y	Y	Y	S				
5991	Accrued Collections for Others - Statement of Custodial Activity	D	Y	Y	Y	Y	S				
5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	D	F	Y			A				E
5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	D	F	Y			A				E
5997	Financing Sources Transferred In From Custodial Statement Collections	C	F	Y			A				
5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	D	F	Y			S				
6100	Operating Expenses/Program Costs	D	Y	Y		Y					
6190	Contra Bad Debt Expense - Incurred for Others	C	Y	Y		Y					
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	

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USSGL Account		Normal Bal. Ind.	USSGL Account Attributes for FACTS I								
No.	USSGL Account Title		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
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
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
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
7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	D	N					E			
7300	Extraordinary Items	C	N			Y	X			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

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
7600	Changes in Actuarial Liability	D	N			Y				Y	
8801	Offset for Purchases of Assets	C	Y	Y							
8802	Purchases of Property, Plant, and Equipment	D	Y	Y							
8803	Purchases of Inventory and Related Property	D	Y	Y							
8804	Purchases of Assets - Other	D	Y	Y							

## 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 T	Exchange Nonexchange
Federal NonFederal Indicator	F N	Federal NonFederal
Program Indicator	P Q	Assigned to programs 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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FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Default BEA Category	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary.	D - Discretionary M - Mandatory	1/A	P&F	OMB

## 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 P - Advanced in Prior Year X - Not Applicable	1/A	SF 133, P&F	Agency
Apportionment Category B Program Code	Identifies the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency
Apportionment Category Code	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular No. A-11)	A - Category A B - Category B E - Exempt From Apportionment	1/A	SF133,FMS 2108, P&F	Agency
Authority Type Code	Distinguishes among the types of budgetary resources, where it is not possible to do so by the USSGL Account Number Code. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority.	B - Borrowing Authority C - Contract Authority D - Advance Appropriation P - Appropriation R - Re-appropriation S - Spending Authority From Offsetting Collections	1/A	SF 133, FMS 2108, P&F	Agency
Availability Time Indicator	Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year.	A - Available in current period S - Available in subsequent period	1/A	SF 133, P&F	Agency
Begin End Indicator	Indicates whether the balance of an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period.	B - Beginning Balance E - Ending Balance	1/A	SF 133, FMS 2108, P&F	Agency

## 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 M - Mandatory	1/A	SF 133, P&F	Agency
Borrowing Source Code	Indicates whether borrowing took place from Treasury or public.	F - Federal Financing Bank P - Public T - Treasury	1/A	FMS 2108, SF 133, P&F	Agency
Debit Credit Code	Indicates whether the amount reported is debited or credited to the USSGL account.	C - Credit D - Debit	1/A	SF 133, FMS 2108, P&F	Agency
Direct Transfer Account Code	The Treasury Account Main Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with <u>Direct_Transfer_Agency</u> .	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF133,FMS 2108, P&F	Agency
Direct Transfer Agency Code	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF133,FMS 2108, P&F	Agency
Prior Year Adjustment Code	Changes to obligated or unobligated balances that occurred in the previous fiscal year but were not recorded in the appropriate TAFS as of October 1 of the current fiscal year. Exclude upward and downward adjustments to current-year/prior-year obligations and most reclassifications from clearing accounts.	B - Adjustments to prior-year reporting backdated in Treasury's Central Accounting system P - Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system. X - Not an adjustment to prior-year reporting	1/A	SF 133, FMS 2108	Agency
Program Report Category Code	Identifies a a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program Code, this code is NOT subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency

## 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%) AB2 - HR 933, Section 3001(b)(1)(B) (1.877%) AB3 - HR 933, Section 3001(b)(2) (0.1%) AB4 - HR 933, Section 3004(c)(1) (0.2%) AB5 - HR 933, Section 3004(c)(2) (0.032%) OTR - Reductions other than HR 933 (sections 3001 and 3004) and sequestration 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 R - Reimbursable	1/A	SF133, P&F	Agency
Transaction Partner Code	Indicates type of entity involved in transactions with the reporting entity (that is, other Federal entities (F), non-Federal entities such as Private/Local/State/Tribal/Foreign governments (X), or exceptions for other non-Federal partners (E)).	E - NonFederal Exception F - Federal X - NonFederal	1/A	SF 133	Agency

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 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 B - Category B E - Exempt From Apportionment	1/A	SF133,FMS 2108, P&F	Agency
Program Report Category Code	Identifies 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

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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 G - Guaranteed N - Non-financing	1/A	SF 133, P&F	OMB
Fund Type Code	A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate fund category (ITFM 2-1500).	1 - General Fund 2 - Special Fund 3 - Public Enterprise Revolving Fund 4 - Intra-governmental Revolving or Management Fund 7 - Trust (non-revolving) Fund 8 - Trust Revolving Fund	2/A	SF 133, P&F	OMB

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 I - Indefinite	1/A	FMS 2108	System
Expiration Flag Indicator	For annual, multiyear, and no-year TAFS, indicates whether the TAFS will expire on September 30 of the fiscal year. For example, in fiscal 2001, "Y" would indicate that the TAFS will expire on September 30, 2001. For no-year accounts, indicates the amount of canceled authority.	N - No Y - Yes	1/A	SF 133, P&F	System
TAFS Status Indicator	Indicates the status of the TAFS: Unexpired means the TAFS may incur new obligations; Expired means that the TAFS may liquidate obligations or make adjustments, but may not incur new obligations. If canceled, the TAFS will have no more reportable activity.	E - Expired U - Unexpired	1/A	SF 133, FMS 2108	System

## 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 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/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																						
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/End	Debit/Credit	Reim b. Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans Agy	Dir Trans Account	Trans Partner	Year of BA	PY Adj	Reduction Type	TAFS Status	Expiration Flag	Fund Type	Fin Acct Ind	Def/Indef
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				

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																						
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/End	Debit/Credit	Reim b. Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans Agy	Dir Trans Account	Trans Partner	Year of BA	PY Adj	Reduction Type	TAFS Status	Expiration Flag	Fund Type	Fin Acct Ind	Def/Indef
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	E	Y																U				
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

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																						
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/End	Debit/Credit	Reim b. Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans Agy	Dir Trans Account	Trans Partner	Year of BA	PY Adj	Reduction Type	TAFS Status	Expiration Flag	Fund Type	Fin Acct Ind	Def/Indef
4112	Liquidation of Deficiency - Appropriations	D	E	Y								Y						Y		U/E		Y		
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

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																						
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/End	Debit/Credit	Reim b. Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans Agy	Dir Trans Account	Trans Partner	Year of BA	PY Adj	Reduction Type	TAFS Status	Expiration Flag	Fund Type	Fin Acct Ind	Def/Indef
4133	Decreases to Indefinite Contract Authority	C	E	Y								Y						Y		U/E				Y
4134	Contract Authority Withdrawn	C	E	Y														Y		U/E				Y
4135	Contract Authority Liquidated	C	E	Y					Y									Y		U/E				Y
4136	Contract Authority To Be Liquidated by Trus Funds	C	B	Y								Y						Y		U/E		Y		Y
4136	Contract Authority To Be Liquidated by Trus Funds	C	E	Y								Y						Y		U/E				Y
4137	Transfers of Contract Authority - Allocation	D	B	Y								Y		Y	Y	Y		Y		U/E		Y		Y
4137	Transfers of Contract Authority - Allocation	D	E	Y								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						Y		U/E		Y		
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

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																						
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/End	Debit/Credit	Reim b. Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans Agy	Dir Trans Account	Trans Partner	Year of BA	PY Adj	Reduction Type	TAFS Status	Expiration Flag	Fund Type	Fin Acct Ind	Def/Indef
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D	E	Y					Y									Y		U		Y		
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	E	Y								Y						Y		U		Y		
4160	Anticipated Transfers - Current-Year Authority	D	E	Y					Y			Y								U				
4165	Allocations of Authority - Anticipated From Invested Balances	D	E	Y								Y								U				
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	B	Y								Y		Y	Y			Y		U/E		Y		
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	E	Y								Y		Y	Y			Y		U/E				
4167	Allocations of Realized Authority - Transferred From Invested Balances	D	E	Y								Y		Y	Y			Y		U/E				
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			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			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				

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																						
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/End	Debit/Credit	Reim b. Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans Agy	Dir Trans Account	Trans Partner	Year of BA	PY Adj	Reduction Type	TAFS Status	Expiration Flag	Fund Type	Fin Acct Ind	Def/Indef
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				
4196	Balance Transfers-In - Expired to Expired	D	E	Y					Y									Y		E		Y		
4197	Balance Transfers-Out - Expired to Expired	C	E	Y					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	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				

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SECTION IV

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																						
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/End	Debit/Credit	Reim b. Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans Agy	Dir Trans Account	Trans Partner	Year of BA	PY Adj	Reduction Type	TAFS Status	Expiration Flag	Fund Type	Fin Acct Ind	Def/Indef
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				
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	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		

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Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																						
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/End	Debit/Credit	Reim b. Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans Agy	Dir Trans Account	Trans Partner	Year of BA	PY Adj	Reduction Type	TAFS Status	Expiration Flag	Fund Type	Fin Acct Ind	Def/Indef
4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	C	E	Y								Y						Y		U/E	Y	Y		
4370	Offset to Appropriation Realized for Redemption of Treasury Securities	C	E	Y														Y		U				
4382	Temporary Reduction - New Budget Authority	C	E	Y					Y			Y	Y					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	Y	U/E		Y		
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	E	Y					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		Y		
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	C	E	Y					Y			Y						Y	Y	U/E		Y		
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		Y
4393	Permanent Reduction - Prior-Year Balances	C	E	Y					Y			Y	Y					Y	Y	U/E		Y		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		

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Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																						
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/End	Debit/Credit	Reim b. Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans Agy	Dir Trans Account	Trans Partner	Year of BA	PY Adj	Reduction Type	TAFS Status	Expiration Flag	Fund Type	Fin Acct Ind	Def/Indef
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		
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		Y		U/E				
4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	C	E	Y	Y	Y	Y	Y										Y		U/E				

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Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																							
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/End	Debit/Credit	Reim b. Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans Agy	Dir Trans Account	Trans Partner	Year of BA	PY Adj	Reduction Type	TAFS Status	Expiration Flag	Fund Type	Fin Acct Ind	Def/Indef	
4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E	Y	Y	Y	Y	Y				Y					Y	Y		U/E			Y		
4901	Delivered Orders - Obligations, Unpaid	C	B	Y	Y	Y	Y	Y										Y		U/E		Y			
4901	Delivered Orders - Obligations, Unpaid	C	E	Y	Y	Y	Y	Y										Y		U/E					
4902	Delivered Orders - Obligations, Paid	C	E	Y	Y	Y	Y	Y				Y					Y	Y		U/E			Y		
4908	Authority Outlayed Not Yet Disbursed	C	B	Y	Y	Y		Y				Y					Y	Y		U			Y		
4908	Authority Outlayed Not Yet Disbursed	C	E	Y	Y	Y		Y				Y					Y	Y		U			Y		
4931	Delivered Orders - Obligations Transferred, Unpaid	C	E	Y										Y	Y			Y		U/E					
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D	E	Y														Y		U/E					
4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D	E	Y								Y				Y		Y		U/E					
4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	C	E	Y	Y	Y	Y	Y										Y		U/E					
4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E	Y	Y	Y	Y	Y				Y					Y	Y		U/E			Y		
Note: Credit Reform account(s) require additional information for the Credit Cohort attribute in the FACTS II system.																									

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SECTION IV

Fiscal 2013 Footnotes and Additional Information for FACTS II Reporting

<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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SECTION IV

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

Attribute	Domain Value	Domain Definition	Attribute	Domain Value	Domain Definition
Advance Flag Code	F	Advanced from Future Year	Financing Account Code	D	Direct
Advance Flag Code	P	Advanced in Prior Year	Financing Account Code	G	Guaranteed
Advance Flag Code	X	Not Applicable	Financing Account Code	N	Non-financing
Apportionment Category Code	A	Category A	Fund Type Code	1	General Fund
Apportionment Category Code	B	Category B	Fund Type Code	4	Intra-governmental Revolving or Management Fund
Apportionment Category Code	E	Exempt From Apportionment	Fund Type Code	3	Public Enterprise Revolving Fund
Authority Type Code	D	Advance Appropriation	Fund Type Code	2	Special Fund
Authority Type Code	P	Appropriation	Fund Type Code	7	Trust (non-revolving) Fund
Authority Type Code	B	Borrowing Authority	Fund Type Code	8	Trust Revolving Fund
Authority Type Code	C	Contract Authority	Normal Balance Indicator	C	Credit
Authority Type Code	R	Re-appropriation	Normal Balance Indicator	D	Debit
Authority Type Code	S	Spending Authority From Offsetting Collections	Prior Year Adjustment Code	B	Adjustments to prior-year reporting backdated in Treasury's Central Accounting system
Availability Time Indicator	A	Available in current period	Prior Year Adjustment Code	P	Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system.
Availability Time Indicator	S	Available in subsequent period	Prior Year Adjustment Code	X	Not an adjustment to prior-year reporting
Begin End Indicator	B	Beginning Balance	Reduction Type Code	AB1	HR 933, Section 3001(b)(1)(A) (2.513%)
Begin End Indicator	E	Ending Balance	Reduction Type Code	AB2	HR 933, Section 3001(b)(1)(B) (1.877%)
BEA Category Indicator	D	Discretionary	Reduction Type Code	AB3	HR 933, Section 3001(b)(2) (0.1%)
BEA Category Indicator	M	Mandatory	Reduction Type Code	AB4	HR 933, Section 3004(c)(1) (0.2%)
Borrowing Source Code	F	Federal Financing Bank	Reduction Type Code	AB5	HR 933, Section 3004(c)(2) (0.032%)
Borrowing Source Code	P	Public	Reduction Type Code	SQ1	March 1st Sequestration
Borrowing Source Code	T	Treasury	Reduction Type Code	OTR	Reductions other than HR 933 (sections 3001 and 3004) and sequestration
Debit Credit Code	C	Credit	Reimbursable Flag Indicator	D	Direct
Debit Credit Code	D	Debit	Reimbursable Flag Indicator	R	Reimbursable
Definite Indefinite Flag Code	D	Definite	TAFS Status Indicator	E	Expired
			TAFS Status Indicator	U	Unexpired

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SECTION IV

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

Definite Indefinite Flag Code	I		Indefinite		Transaction Partner Code	F		Federal	
					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	

**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>Page Number</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 - 48
• Statement of Net Cost .....	V - 72
• Statement of Changes in Net Position.....	V - 77
• Statement of Budgetary Resources.....	V - 84
• Statement of Custodial Activity.....	V - 101

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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 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.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info			
<b>BUDGETARY RESOURCES</b>																																
<b>All accounts:</b>																																
		<b>0900</b>	<b>Total new obligations</b>																													
N	Y	0900	-	+	4801	Undelivered Orders - Obligations, Unpaid	E																		U					1		
N	Y	0900	+	-	4801	Undelivered Orders - Obligations, Unpaid	B																		U					1		
N	Y	0900	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E																		U					1		
N	Y	0900	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B																		U					1		
N	Y	0900	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E																		U							
N	Y	0900	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E																		U							
N	Y	0900	-	+	4901	Delivered Orders - Obligations, Unpaid	E																		U					1		
N	Y	0900	+	-	4901	Delivered Orders - Obligations, Unpaid	B																		U					1		
N	Y	0900	-	+	4902	Delivered Orders - Obligations, Paid	E																		U							
N	Y	0900	-	+	4908	Authority Outlaid Not Yet Disbursed	E																		U					1		
N	Y	0900	+	-	4908	Authority Outlaid Not Yet Disbursed	B																		U					1		
N	Y	0900	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E																		U							
N	Y	0900	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E																		U							
<b>Unobligated balance:</b>																																
		<b>1000</b>	<b>Unobligated balance brought forward, October 1</b>																												3	
Y	Y	1000	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B																		U	U						
Y	Y	1000	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B																		U/E	U						
Y	Y	1000	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B																		U/E	U						
Y	Y	1000	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	B																		U	U						
Y	Y	1000	+	-	4137	Transfers of Contract Authority - Allocation	B																		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																		U	U		7				
Y	Y	1000	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B																		U/E	U						
Y	Y	1000	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	B																		U/E	U						
Y	Y	1000	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	B																		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																		U/E	U						
Y	Y	1000	+	-	4222	Unfilled Customer Orders With Advance	B																		U/E	U						
Y	Y	1000	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	B																		U/E	U						
Y	Y	1000	+	-	4251	Reimbursements and Other Income Earned - Receivable	B																		U/E	U						
Y	Y	1000	+	-	4283	Interest Receivable From Treasury	B																		U/E	U						
Y	Y	1000	+	-	4285	Receivable From the Liquidating Fund	B																		U/E	U						
Y	Y	1000	+	-	4286	Receivable From the Financing Fund	B																		U/E	U						
Y	Y	1000	+	-	4287	Other Federal Receivables	B																		U/E	U						
Y	Y	1000	+	-	4295	Adjustments to the Exchange Stabilization Fund	B																		U	U						
Y	Y	1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B																		U/E	U						
Y	Y	1000	+	-	4394	Receipts Unavailable for Obligation Upon Collection	B																		U	U		2/7				
Y	Y	1000	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B																		U	U		2/7				
Y	Y	1000	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	B																		U	U						
Y	Y	1000	+	-	4801	Undelivered Orders - Obligations, Unpaid	B																		U/E	U						
Y	Y	1000	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B																		U/E	U						
Y	Y	1000	+	-	4901	Delivered Orders - Obligations, Unpaid	B																		U/E	U						
Y	Y	1000	+	-	4908	Authority Outlaid Not Yet Disbursed	B																		U	U						
N	Y	1001	<b>Discretionary unobligated balance brought forward, Oct 1</b>																													
This line is not required to be supported by the USSGL.																																
<b>Nonexpenditure transfers:</b>																																
Y	Y	1010	<b>Unobligated balance transferred to other accounts (-)</b>																													
Y	Y	1010	+	-	4176	Allocation Transfers of Prior-Year Balances	E	C					P/S												U/E	U						

SUPPLEMENT

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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.	Add. Info	
Y	Y	1010	+	-	4190	Transfers - Prior-Year Balances	E	C					P/S					##	####				X	U	U					
Y	N	1010	+	-	4197	Balance Transfers-Out - Expired to Expired	E	C					P/S										X	E						
		1011	Unobligated balance transferred from other accounts																											
Y	Y	1011	+	-	4176	Allocation Transfers of Prior-Year Balances	E	D					P/S					##	####				X	U/E	U					
Y	Y	1011	+	-	4190	Transfers - Prior-Year Balances	E	D					P/S					##	####				X	U	U					
Y	N	1011	+	-	4196	Balance Transfers-In - Expired to Expired	E	D					P/S										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	N	1012	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C															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		
		1020	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				
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	U/E	U				
Y	Y	1020	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E																	B/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				

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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 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.	Add. Info	
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				1020																									
Y	Y		+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E																B/P	U/E	U					
	Y				1020																									
Y	Y		+	-	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				1020																									
Y	Y		+	-	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				
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					

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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 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.	Add. Info
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/E	U			2/3/4/7/8	
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			2/7	
Y	Y	1020	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E																B/P	U	U			1/3/4	
Y	Y	1020	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E																B/P	U/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 Outlaid 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				

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SECTION V

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.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info	
Y	Y	1020	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															B/P	U/E	U						
		<b>1021</b>			<b>Recoveries of prior year unpaid obligations</b>																									
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						
		<b>1022</b>			<b>Capital transfer of unobligated balances to general fund (-)</b>																									
Y	Y	1022	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E															X	U/E	U						
		<b>1023</b>			<b>Unobligated balances applied to repay debt (-)</b>																									
Y	Y	1023	+	-	4147	Actual Repayments of Debt, Prior-Year Balances	E															X	U/E	U						
		<b>1024</b>			<b>Unobligated balance of borrowing authority withdrawn (-)</b>																									
Y	Y	1024	+	-	4144	Borrowing Authority Withdrawn	E															X	U	U						
		<b>1025</b>			<b>Unobligated balance of contract authority withdrawn (-)</b>																									
Y	Y	1025	+	-	4134	Contract Authority Withdrawn	E															X	U	U						
		<b>1026</b>			<b>Adjustment for change in allocation of trust fund limitation or foreign exchange valuation</b>																									
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			<b>Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)</b>																									
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																												
Y	Y	1028			<b>Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)</b>																									
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																												
Y	Y	1029			<b>Other balances withdrawn (-)</b>																									
Y	N	1029	+	-	4350	Canceled Authority	E															X	E							
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				
		<b>1031</b>			<b>Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)</b>																									
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				
		<b>Anticipated transfers and adjustments:</b>																												
Y	N	1040	+	-	4180	Anticipated Transfers - Prior-Year Balances	E																	U					2	
		<b>1041</b>			<b>Anticipated recoveries of prior-year unpaid obligations</b>																									
Y	N	1041	+	-	4310	Anticipated Recoveries of Prior-Year Obligations	E	D															U						2	
		<b>1042</b>			<b>Anticipated capital transfers and redemption of debt (unobligated balances) (-)</b>																									
Y	N	1042	+	-	4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	E																U						2	
Y	Y	1050			<b>Unobligated balance (total)</b>																									
		This line is calculated. Equals sum of lines 1000 through 1042 (SF 133) and lines 1000 through 1031 excluding line 1001 (P&F).																												

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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 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.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info						
<b>Budget authority:</b>																																			
<b>Appropriations:</b>																																			
<b>Discretionary:</b>																																			
		<b>1100</b>			<b>Appropriation</b>																														
Y	Y	1100	+	-	4111	Debt Liquidation Appropriations	E						P			D																			
Y	Y	1100	+	-	4112	Liquidation of Deficiency - Appropriations	E									D																			
Y	Y	1100	+	-	4115	Loan Subsidy Appropriation	E						P			D																			
Y	Y	1100	+	-	4116	Debt Forgiveness Appropriation	E						P			D																			
Y	Y	1100	+	-	4117	Loan Administrative Expense Appropriation	E						P			D																			
Y	Y	1100	+	-	4119	Other Appropriations Realized	E						P	X		D																			
Y	Y	1100	+	-	4138	Appropriation To Liquidate Contract Authority	E									D																			
Y	Y	1100	+	-	4391	Adjustments to Indefinite No-Year Authority	E									D																			
		<b>1101</b>			<b>Appropriation (special or trust fund)</b>																														
Y	Y	1101	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						P			D																			
Y	Y	1101	+	-	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E						P			D																			
Y	Y	1101	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E						P			D																			
Y	Y	1101	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						P			D																			
Y	Y	1101	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E									D																			
Y	Y	1101	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						P			D																			
Y	Y	1101	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B						P			D																			
Y	Y	1101	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									D																			
Y	Y	1101	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									D																			
Y	Y	1101	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P			D																			
Y	Y	1101	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			D																			
Y	Y	1101	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			D																			
Y	Y	1101	+	-	4138	Appropriation To Liquidate Contract Authority	E									D																			
Y	Y	1101	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			D																			
Y	Y	1101	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			D																			
Y	Y	1101	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E									D																			
Y	Y	1101	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B									D																			
		<b>1102</b>			<b>Appropriation (previously unavailable)</b>																														
Y	Y	1102	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			D																			
Y	Y	1102	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			D																			
		<b>1103</b>			<b>Appropriation available from subsequent year</b>																														
Y	Y	1103	+	-	4119	Other Appropriations Realized	E						P	F		D																			
		<b>1104</b>			<b>Appropriation available in prior year (-)</b>																														
Y	Y	1104	-	+	4119	Other Appropriations Realized	E						P	P		D																			
		<b>1105</b>			<b>Reappropriation</b>																														
Y	Y	1105	+	-	4150	Reappropriations - Transfers-In	E									D																			
		<b>Nonexpenditure transfers:</b>																																	
		<b>1120</b>			<b>Appropriations transferred to other accounts (-)</b>																														
Y	Y	1120	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	C								D		##	####																

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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 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.	Add. Info		
Y	Y	1120	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	C								D		##	####				X		U/E	U				1	
Y	Y	1120	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	C								D		##	####				X		U/E	U					
Y	Y	1120	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	C								D		##	####				X		U	U					
Y	Y	1120	+	-	4170	Transfers - Current-Year Authority	E	C					P			D		##	####				X		U	U					
Y	Y	1120	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E	C								D		##	####				X		U/E	U		2/7		1	
Y	Y	1120	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C								D		##	####				X		U/E	U		2/7		1	
Y	Y	1120	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C								D		##	####				X		U/E	U		2/7			
Y	Y	1120	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					P			D		##	####				X		U	U					
Y	Y	1120	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C					P			D		##	####				X		U	U					
		1121	<b>Appropriations transferred from other accounts</b>																												
Y	Y	1121	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D								D		##	####				X		U/E	U				1	
Y	Y	1121	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D								D		##	####				X		U/E	U				1	
Y	Y	1121	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	D								D		##	####				X		U/E	U					
Y	Y	1121	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D								D		##	####				X		U	U					
Y	Y	1121	+	-	4170	Transfers - Current-Year Authority	E	D					P			D		##	####				X		U	U					
Y	Y	1121	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D								D		##	####				X		U/E	U		2/7		1	
Y	Y	1121	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D								D		##	####				X		U/E	U		2/7		1	
Y	Y	1121	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D								D		##	####				X		U/E	U		2/7			
Y	Y	1121	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					P			D		##	####				X		U	U					
Y	Y	1121	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D					P			D		##	####				X		U	U					
			<b>Adjustments:</b>																												
		1130	<b>Appropriations permanently reduced (-)</b>																												
Y	Y	1130	+	-	4392	Permanent Reduction - New Budget Authority	E						P			D							X		U	U					
Y	Y	1130	+	-	4392	Permanent Reduction - New Budget Authority	E						R			D							X		U	U					
		1131	<b>Unobligated balance of appropriations permanently reduced (-)</b>																												
Y	N	1131	+	-	4390	Reappropriations - Transfers-Out	E									D							X		E						
Y	Y	1131	+	-	4393	Permanent Reduction - Prior-Year Balances	E						B/D/P/R/S			D							X		U/E	U					
Y	Y	1131	+	-	4393	Permanent Reduction - Prior-Year Balances	E						D/P/S			D							X		U	U					
		1132	<b>Appropriations temporarily reduced (-)</b>																												
Y	Y	1132	+	-	4382	Temporary Reduction - New Budget Authority	E						P			D							X		U	U		2/7			
Y	Y	1132	+	-	4382	Temporary Reduction - New Budget Authority	E						P			D							X		U	U		3/4			
Y	Y	1132	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P			D							X		U	U		2/7			
		1133	<b>Unobligated balance of appropriations temporarily reduced (-)</b>																												
Y	Y	1133	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			D							X		U	U		2/7			
Y	Y	1133	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			D							X		U	U		3/4			
Y	Y	1133	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E						P			D							X		U	U		2/7			
		1134	<b>Appropriations precluded from obligation (-)</b>																												
Y	Y	1134	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						D/P/R			D							X		U	U				2	
Y	Y	1134	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						P			D							X		U	U		2/7		1	
Y	Y	1134	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						P			D							X		U	U		2/7		1	

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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 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.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info	
		<b>1135</b>				<b>Appropriations applied to repay debt (-)</b>																								
Y	Y	1135	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						P			D							X		U	U				
Y	Y	<b>1136</b>				<b>Appropriations applied to deficiency by law (-)</b>																								
						This line is not required to be supported by the USSGL at this time, but will be required in the future.																								
		<b>1137</b>				<b>Appropriations applied to liquidate contract authority (-)</b>																								
Y	Y	1137	+	-	4135	Contract Authority Liquidated	E						P			D							X		U	U				
Y	Y	1137	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E									D							X		U	U				1
Y	Y	1137	-	+	4136	Contract Authority To Be Liquidated by Trust Funds	B									D							X		U	U				1
Y	Y	1137	+	-	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E																X		U	U		7		
Y	Y	<b>1138</b>				<b>Appropriations applied to liquidate contract authority withdrawn (-)</b>																								
Y	Y	1138	+	-	4130	Appropriation To Liquidate Contract Authority Withdrawn	E									D							X		U	U				
Y	Y	<b>1139</b>				<b>Appropriations substituted for borrowing authority (-)</b>																								
Y	Y	1139	+	-	4140	Substitution of Borrowing Authority	E						P			D							X		U	U				
Y	N	<b>1150</b>				<b>Anticipated appropriation (+ or -)</b>																								
Y	N	1150	+	-	4120	Anticipated Indefinite Appropriations	E									D									U					2
Y	N	<b>1151</b>				<b>Anticipated nonexpenditure transfers of appropriations (net) (+ or -)</b>																								
Y	N	1151	+	-	4160	Anticipated Transfers - Current-Year Authority	E						P			D									U					2
Y	N	1151	+	-	4165	Allocations of Authority - Anticipated From Invested Balances	E									D									U					2
Y	N	1151	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E						P/R			D									U					2
Y	N	<b>1152</b>				<b>Anticipated redemption of debt (appropriations) (-)</b>																								
Y	N	1152	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						P			D									U					2
Y	Y	<b>1160</b>				<b>Appropriation (total)</b>																								
						This line is calculated. Equals sum of lines 1100 through 1152 (SF 133) and lines 1100 through 1139 (P&F).																								
		<b>1170</b>				<b>Advance appropriations - Advance appropriation</b>																								
Y	Y	1170	+	-	4111	Debt Liquidation Appropriations	E						D			D							X		U	U			1/3/4	
Y	Y	1170	+	-	4115	Loan Subsidy Appropriation	E						D			D							X		U	U			1/3/4	
Y	Y	1170	+	-	4117	Loan Administrative Expense Appropriation	E						D			D							X		U	U			1/3/4	
Y	Y	1170	+	-	4119	Other Appropriations Realized	E						D			D							X		U	U				
Y	Y	<b>1171</b>				<b>Advance appropriation (special or trust fund)</b>																								
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
Y	Y	<b>1173</b>				<b>Advance appropriations permanently reduced (-)</b>																								
Y	Y	1173	+	-	4392	Permanent Reduction - New Budget Authority	E						D			D							X		U	U				
Y	Y	1173	+	-	4392	Permanent Reduction - New Budget Authority	E						D			D							X		U	U		1		
Y	Y	<b>1174</b>				<b>Advance appropriations temporarily reduced (-)</b>																								
Y	Y	1174	+	-	4382	Temporary Reduction - New Budget Authority	E						D			D							X		U	U		2/7		
Y	Y	<b>1180</b>				<b>Advance appropriation (total)</b>																								
						This line is calculated. Equals sum of lines 1170 through 1174.																								

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 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.	Add. Info	
						<b>Mandatory:</b>																								
		<b>1200</b>				<b>Appropriation</b>																								
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
		1200			4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E									M							X		U/E	U		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										M						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				<b>Appropriation (special or trust fund)</b>																								
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		
Y	Y	1201	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E									M							X		U	U		7		
Y	Y	1201	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						P			M							X		U/E	U		2/7		
Y	Y	1201	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B						P			M							X		U/E	U		2/7		
Y	Y	1201	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									M							X		U/E	U		2/7		
Y	Y	1201	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									M							X		U/E	U		2/7		
Y	Y	1201	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P			M							X		U/E	U		7		
Y	Y	1201	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			M							X		U/E	U		2/7		
Y	Y	1201	+	-	4138	Appropriation To Liquidate Contract Authority	E									M							X		U	U		2/7		
Y	Y	1201	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			M							X		U/E	U		2/7		1
Y	Y	1201	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			M							X		U/E	U		2/7		1
Y	Y	1201	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E									M							X		U	U		2/7		1
Y	Y	1201	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B									M							X		U	U		2/7		1

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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 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.	Add. Info	
						<b>1203 Appropriation (previously unavailable)</b>																								
Y	Y	1203	+	-	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E						P										X	U	U		2/7		2	
Y	Y	1203	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			M							X	U/E	U		2/3/7		1	
Y	Y	1203	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			M							X	U/E	U		2/3/7		1	
Y	Y	1204	+	-	4150	Reappropriations - Transfers-In	E									M							X	U	U					
						<b>Nonexpenditure transfers:</b>																								
						<b>1220 Appropriations transferred to other accounts (-)</b>																								
Y	Y	1220	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	C								M		##	####				X	U/E	U				1	
Y	Y	1220	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	C								M		##	####				X	U/E	U				1	
Y	Y	1220	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	C								M		##	####				X	U/E	U					
Y	Y	1220	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	C								M		##	####				X	U	U					
Y	Y	1220	+	-	4170	Transfers - Current-Year Authority	E	C					P			M		##	####				X	U	U					
Y	Y	1220	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E	C								M		##	####				X	U/E	U		2/7		1	
Y	Y	1220	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C								M		##	####				X	U/E	U		2/7		1	
Y	Y	1220	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C								M		##	####				X	U/E	U		2/7			
Y	Y	1220	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					P			M		##	####				X	U	U					
Y	Y	1220	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C					P			M		##	####				X	U	U					
						<b>1221 Appropriations transferred from other accounts</b>																								
Y	Y	1221	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D								M		##	####				X	U/E	U				1	
Y	Y	1221	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D								M		##	####				X	U/E	U				1	
Y	Y	1221	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	D								M		##	####				X	U/E	U					
Y	Y	1221	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D								M		##	####				X	U	U					
Y	Y	1221	+	-	4170	Transfers - Current-Year Authority	E	D					P			M		##	####				X	U	U					
Y	Y	1221	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D								M		##	####				X	U/E	U		2/7		1	
Y	Y	1221	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D								M		##	####				X	U/E	U		2/7		1	
Y	Y	1221	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D								M		##	####				X	U/E	U		2/7			
Y	Y	1221	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					P			M		##	####				X	U	U					
Y	Y	1221	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D					P			M		##	####				X	U	U					
						<b>Adjustments:</b>																								
						<b>1230 Appropriations and/or unobligated balance of appropriations permanently reduced (-)</b>																								
Y	N	1230	+	-	4390	Reappropriations - Transfers-Out	E									M							X	E						
Y	Y	1230	+	-	4392	Permanent Reduction - New Budget Authority	E						P			M							X	U	U					
Y	Y	1230	+	-	4392	Permanent Reduction - New Budget Authority	E						R			M							X	U	U					
Y	Y	1230	+	-	4393	Permanent Reduction - Prior-Year Balances	E						B/D/P/R/S			M							X	U/E	U					
Y	Y	1230	+	-	4393	Permanent Reduction - Prior-Year Balances	E						D/P/S			M							X	U	U					
						<b>1232 Appropriations and/or unobligated balance of appropriations temporarily reduced (-)</b>																								
Y	Y	1232	+	-	4382	Temporary Reduction - New Budget Authority	E						P			M							X	U	U		2/7			
Y	Y	1232	+	-	4382	Temporary Reduction - New Budget Authority	E						P			M							X	U	U		3			
Y	Y	1232	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			M							X	U	U		2/7			
Y	Y	1232	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P			M							X	U	U		2/7			

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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 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.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info			
Y	Y	1232	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E						P			M						X	SQ1/OTR	U	U		2/7					
		1234	<b>Appropriations precluded from obligation (-)</b>																													
Y	Y	1234	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						D/P/R			M						X		U	U					2		
Y	Y	1234	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						P			M						X		U	U		2/7			1		
Y	Y	1234	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						P			M						X		U	U		2/7			1		
		1235	<b>Capital transfer of appropriations to general fund (-)</b>																													
Y	Y	1235	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E						P			M						X		U	U		2					
		1236	<b>Appropriations applied to repay debt (-)</b>																													
Y	Y	1236	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						P			M						X		U	U							
Y	Y	1236	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B			M						X		U	U		2/7					
Y	Y	1237	<b>Appropriations applied to deficiency by law (-)</b>																													
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																														
		1238	<b>Appropriations applied to liquidate contract authority (-)</b>																													
Y	Y	1238	+	-	4135	Contract Authority Liquidated	E						P			M						X		U	U							
Y	Y	1238	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E									M						X		U	U						1	
Y	Y	1238	-	+	4136	Contract Authority To Be Liquidated by Trust Funds	B									M						X		U	U						1	
		1239	<b>Appropriations substituted for borrowing authority (-)</b>																													
Y	Y	1239	+	-	4140	Substitution of Borrowing Authority	E						P			M						X		U	U							
		1250	<b>Anticipated appropriation (+ or -)</b>																													
Y	N	1250	+	-	4120	Anticipated Indefinite Appropriations	E									M								U							2	
		1251	<b>Anticipated nonexpenditure transfers of appropriations (net) (+ or -)</b>																													
Y	N	1251	+	-	4160	Anticipated Transfers - Current-Year Authority	E						P			M								U							2	
Y	N	1251	+	-	4165	Allocations of Authority - Anticipated From Invested Balances	E									M								U							2	
Y	N	1251	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E						P/R			M								U							2	
		1252	<b>Anticipated capital transfers and redemption of debt (appropriations) (-)</b>																													
Y	N	1252	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						P			M								U							2	
Y	Y	1260	<b>Appropriations (total)</b>																													
		This line is calculated. Equals sum of lines 1200 through 1252 (SF 133) and lines 1200 through 1239 (P&F).																														
		<b>Advance appropriations :</b>																														
		1270	<b>Advance appropriation</b>																													
Y	Y	1270	+	-	4111	Debt Liquidation Appropriations	E						D			M						X		U	U		1/3/4					
Y	Y	1270	+	-	4115	Loan Subsidy Appropriation	E						D			M						X		U	U		1/3/4					
Y	Y	1270	+	-	4117	Loan Administrative Expense Appropriation	E						D			M						X		U	U		1/3/4					
Y	Y	1270	+	-	4119	Other Appropriations Realized	E						D			M						X		U	U							
		1271	<b>Advance appropriation (special or trust fund)</b>																													
Y	Y	1271	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						D			M						X		U	U		2/7					
Y	Y	1271	+	-	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E						D			M						X		U	U		2/7					
Y	Y	1271	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D			M						X		U	U		2/7			1		
Y	Y	1271	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D			M						X		U	U		2/7			1		

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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 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.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info	
						<b>Adjustments:</b>																								
Y	Y	1272	+	-	4392	Permanent Reduction - New Budget Authority	E						D			M						X	OTR	U	U		2/7			
						<b>Adjustments:</b>																								
Y	Y	1273	+	-	4382	Temporary Reduction - New Budget Authority	E						D			M						X	OTR	U	U		2/7			
Y	Y	1280				<b>Advance appropriation (total)</b>																								
						This line is calculated. Equals sum of lines 1270 through 1273.																								
						<b>Borrowing authority:</b>																								
						<b>Discretionary:</b>																								
Y	N	1300	+	-	4042	Estimated Indefinite Borrowing Authority	E									D								U						
Y	Y	1300	+	-	4141	Current-Year Borrowing Authority Realized	E									D	P/T						X	U	U					
Y	Y	1300	+	-	4143	Decreases to Indefinite Borrowing Authority	E									D	P/T						X	U	U					
						<b>Adjustments:</b>																								
Y	Y	1320	+	-	4392	Permanent Reduction - New Budget Authority	E						B			D						X	OTR	U	U					
Y	N	1330	+	-	4044	Anticipated Reductions to Borrowing Authority	E									D								U						
Y	Y	1340				<b>Borrowing authority (total)</b>																								
						This line is calculated. Equals sum of lines 1300 through 1330 (SF 133) and lines 1300 through 1320 (P&F).																								
						<b>Mandatory:</b>																								
Y	N	1400	+	-	4042	Estimated Indefinite Borrowing Authority	E									M	P/T							U						
Y	Y	1400	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						B			M							X	U	U		2			
Y	Y	1400	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						B			M							X	U	U		2/7			
Y	Y	1400	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B						B			M							X	U	U		2/7			
Y	Y	1400	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						B			M							X	U	U		2/7			
Y	Y	1400	+	-	4141	Current-Year Borrowing Authority Realized	E									M							X	U	U					
Y	Y	1400	+	-	4143	Decreases to Indefinite Borrowing Authority	E									M							X	U	U					
Y	Y	1400	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B			M							X	U/E	U		2/3/4/7		1	
Y	Y	1400	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						B			M							X	U/E	U		2/3/4/7		1	
						<b>Adjustments:</b>																								
Y	Y	1420	+	-	4392	Permanent Reduction - New Budget Authority	E						B			M							X	SQ1/OTR	U	U		1		
Y	Y	1420	+	-	4392	Permanent Reduction - New Budget Authority	E						B			M							X	OTR	U	U		3/4/7		
Y	Y	1421	+	-	4382	Temporary Reduction - New Budget Authority	E						B			M							X	SQ1	U	U		2/3/4/7		
Y	Y	1422	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						B			M								X	U	U		2/7		
Y	Y	1422	+	-	4142	Actual Repayment of Borrowing Authority Converted to Cash	E																	X	U	U			D/G	
Y	Y	1422	+	-	4142	Actual Repayment of Borrowing Authority Converted to Cash	E																	X	U	U		1/3/4/8	N	
Y	Y	1422	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B			M								X	U	U		3	N	
Y	Y	1422	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B			M								X	U	U		4	D	
						<b>Anticipated borrowing authority:</b>																								
Y	N	1430	+	-	4044	Anticipated Reductions to Borrowing Authority	E									M								U						

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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 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.	Add. Info		
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			<b>Borrowing authority (total)</b>																										
This line is calculated. Equals the sum of lines 1400 through 1430 (SF 133) and lines 1400 through 1420 (P&F).																															
<b>Contract authority:</b>																															
<b>Discretionary:</b>																															
<b>1500 Contract authority</b>																															
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						
<b>Nonexpenditure transfers :</b>																															
<b>1510 Contract authority transferred to other accounts (-)</b>																															
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	
<b>1511 Contract authority transferred from other accounts</b>																															
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	
<b>Adjustments:</b>																															
<b>1520 Contract authority and/or unobligated balance of contract authority permanently reduced (-)</b>																															
Y	Y	1520	+	-	4392	Permanent Reduction - New Budget Authority	E						C			D						X		U	U		7				
Y	Y	1520	+	-	4392	Permanent Reduction - New Budget Authority	E						C			D						X		U	U		1/3/4				
Y	Y	1520	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			D						X		U	U		1/3/4/7				
<b>1522 Contract authority precluded from obligation (limitation on obligations) (-)</b>																															
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		7			1	
Y	Y	1522	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						C			D						X		U	U		7			1	
<b>1530 Anticipated nonexpenditure transfers of contract authority (+ or -)</b>																															
Y	N	1530	+	-	4160	Anticipated Transfers - Current-Year Authority	E						C			D								U						2	
<b>1531 Anticipated adjustments to current year contract authority (+ or -)</b>																															
Y	N	1531	+	-	4034	Anticipated Adjustments to Contract Authority	E									D								U						2	
Y	Y	1540			<b>Contract authority (total)</b>																										
This line is calculated. Equals sum of lines 1500 through 1531 (SF 133) and lines 1500 through 1522 (P&F).																															
<b>Mandatory:</b>																															
<b>1600 Contract authority</b>																															
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						
<b>1603 Contract authority (previously unavailable)</b>																															
Y	Y	1603	+	-	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E						C									X		U	U		7				
Y	Y	1603	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						C			M						X		U	U		2/7			1	
Y	Y	1603	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						C			M						X		U	U		2/7			1	
<b>Nonexpenditure transfers:</b>																															
<b>1610 Contract authority transferred to other accounts (-)</b>																															
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										##	####				X	U	U		7			1	
Y	Y	1610	-	+	4153	Transfers of Contract Authority - Nonallocation	B	C										##	####			NEW	X	U	U		7			1	

SUPPLEMENT

SECTION V

Applicability to SF133		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.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info		
		<b>1611</b>	<b>Contract authority transferred from other accounts</b>																												
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	
			<b>Adjustments:</b>																												
		<b>1620</b>	<b>Contract authority and/or unobligated balance of contract authority permanently reduced (-)</b>																												
Y	Y	1620	+	-	4392	Permanent Reduction - New Budget Authority	E						C			M						X	OTR	U	U		1/3/4/7				
Y	Y	1620	+	-	4392	Permanent Reduction - New Budget Authority	E						C			M						X	AB4	U	U		7				
Y	Y	1620	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			M						X	OTR	U	U		1/3/4/7				
		<b>1621</b>	<b>Contract authority temporarily reduced (-)</b>																												
Y	Y	1621	+	-	4382	Temporary Reduction - New Budget Authority	E						C			M						X	SQ1	U	U		2/7				
		<b>1622</b>	<b>Contract authority precluded from obligation (limitation on obligations) (-)</b>																												
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		7			1	
Y	Y	1622	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						C			M						X		U	U		7			1	
		<b>1630</b>	<b>Anticipated nonexpenditure transfers of contract authority (net) (+ or -)</b>																												
Y	N	1630	+	-	4160	Anticipated Transfers - Current-Year Authority	E						C			M								U						2	
		<b>1631</b>	<b>Anticipated adjustments to current year contract authority (+ or -)</b>																												
Y	N	1631	+	-	4034	Anticipated Adjustments to Contract Authority	E									M								U						2	
Y	Y	<b>1640</b>	<b>Contract authority (total)</b>																												
		This line is calculated. Equals sum of lines 1600 through 1631 (SF133) and lines 1600 through 1622 (P&F).																													
		<b>Spending authority from offsetting collections:</b>																													
		<b>Discretionary:</b>																													
		<b>1700</b>	<b>Collected</b>																												
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						
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						
		<b>1701</b>	<b>Change in uncollected customer payments from Federal sources (+or -)</b>																												
Y	Y	1701	+	-	4221	Unfilled Customer Orders Without Advance	E									D						F/E	X	U/E	U					1	

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 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.	Add. Info	
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
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				<b>Offsetting collections (previously unavailable)</b>																								
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	ATB/SQ1/OTR	U/E	U				1
Y	Y	1702	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			D							X	ATB/SQ1/OTR	U/E	U				1
						<b>Nonexpenditure transfers:</b>																								
		1710				<b>Spending authority from offsetting collections transferred to other accounts (-)</b>																								
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				<b>Spending authority from offsetting collections transferred from other accounts</b>																								
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					S			D			##	####			X	U/E	U		1			1
Y	Y	1711	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D					S			D			##	####			X	U/E	U		1			1
Y	Y	1711	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D					S			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					
						<b>Adjustments:</b>																								
		1720				<b>Capital transfer of spending authority from offsetting collections to general fund (-)</b>																								
Y	Y	1720	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E						S			D							X	U	U					
		1722				<b>Spending authority from offsetting collections permanently reduced (-)</b>																								
Y	Y	1722	+	-	4392	Permanent Reduction - New Budget Authority	E						S			D							X	OTR	U	U				
		1723				<b>Spending authority from offsetting collections temporarily reduced (-)</b>																								
Y	Y	1723	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D							X	AB3/AB4/AB5/SQ1/OTR	U	U		1		
Y	Y	1723	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D							X	SQ1/OTR	U	U		3/4		
Y	Y	1723	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D							X	SQ1	U	U		7		
Y	Y	1723	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D							X	AB4	U	U		8		
Y	Y	1723	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S			D							X	SQ1/OTR	U	U		3/4		
		1725				<b>Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)</b>																								
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

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 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.	Add. Info		
		<b>1726</b>	<b>Spending authority from offsetting collections applied to repay debt (-)</b>																												
Y	Y	1726	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						S			D							X	U	U						
		<b>1727</b>	<b>Spending authority from offsetting collections applied to liquidate contract authority (-)</b>																												
Y	Y	1727	+	-	4135	Contract Authority Liquidated	E						S			D							X	U	U						
		<b>1728</b>	<b>Spending authority from offsetting collections substituted for borrowing authority (-)</b>																												
Y	Y	1728	+	-	4140	Substitution of Borrowing Authority	E						S			D							X	U	U						
		<b>1740</b>	<b>Anticipated collections, reimbursements, and other income</b>																												
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	
		<b>1741</b>	<b>Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)</b>																												
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	
		<b>1742</b>	<b>Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)</b>																												
Y	N	1742	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			D								U						2	
Y	Y	<b>1750</b>	<b>Spending authority from offsetting collections (total)</b>																												
			This line is calculated. Equals sum of lines 1700 through 1742 (SF 133) and lines 1700 through 1728 (P&F).																												
		<b>1800</b>	<b>Mandatory: Collected</b>																												
Y	Y	1800	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E									M							X	U/E	U						
Y	Y	1800	+	-	4222	Unfilled Customer Orders With Advance	E									M							X	U/E	U					1	
Y	Y	1800	-	+	4222	Unfilled Customer Orders With Advance	B									M							X	U/E	U					1	
Y	Y	1800	+	-	4252	Reimbursements and Other Income Earned - Collected	E									M							X	U/E	U						
Y	Y	1800	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									M							X	U/E	U						
Y	Y	1800	+	-	4255	Expenditure Transfers from Trust Funds - Collected	E									M							X	U/E	U						
Y	Y	1800	+	-	4260	Actual Collections of "governmental-type" Fees	E									M							X	U/E	U						
Y	Y	1800	+	-	4261	Actual Collections of Business-Type Fees	E									M							X	U/E	U						
Y	Y	1800	+	-	4262	Actual Collections of Loan Principal	E									M							X	U/E	U						
Y	Y	1800	+	-	4263	Actual Collections of Loan Interest	E									M							X	U/E	U						
Y	Y	1800	+	-	4264	Actual Collections of Rent	E									M							X	U/E	U						
Y	Y	1800	+	-	4265	Actual Collections From Sale of Foreclosed Property	E									M							X	U/E	U						
Y	Y	1800	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									M							X	U/E	U						
Y	Y	1800	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									M							X	U/E	U						
Y	Y	1800	+	-	4271	Actual Program Fund Subsidy Collected	E									M							X	U/E	U						
Y	Y	1800	+	-	4273	Interest Collected From Treasury	E									M							X	U	U						
Y	Y	1800	+	-	4275	Actual Collections From Liquidating Fund	E									M							X	U/E	U						
Y	Y	1800	+	-	4276	Actual Collections From Financing Fund	E									M							X	U/E	U						
Y	Y	1800	+	-	4277	Other Actual Collections - Federal	E									M							X	U/E	U						
Y	Y	1800	+	-	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E									M							X	U	U						
Y	Y	1800	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									M							X	U/E	U						
Y	Y	1800	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									M							X	U/E	U						
		<b>1801</b>	<b>Change in uncollected customer payments from Federal sources (+or -)</b>																												
Y	Y	1801	+	-	4221	Unfilled Customer Orders Without Advance	E									M							X	U/E	U					1	
Y	Y	1801	-	+	4221	Unfilled Customer Orders Without Advance	B									M							X	U/E	U					1	
Y	Y	1801	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	E									M							X	U/E	U					1	
Y	Y	1801	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	B									M							X	U/E	U					1	
Y	Y	1801	+	-	4251	Reimbursements and Other Income Earned - Receivable	E									M							X	U/E	U					1	
Y	Y	1801	-	+	4251	Reimbursements and Other Income Earned - Receivable	B									M							X	U/E	U					1	

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 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.	Add. Info			
Y	Y	1801	+	-	4283	Interest Receivable From Treasury	E									M								U/E	U					1		
Y	Y	1801	-	+	4283	Interest Receivable From Treasury	B									M								U/E	U					1		
Y	Y	1801	+	-	4285	Receivable From the Liquidating Fund	E									M								U/E	U					1		
Y	Y	1801	-	+	4285	Receivable From the Liquidating Fund	B									M								U/E	U					1		
Y	Y	1801	+	-	4286	Receivable From the Financing Fund	E									M								U/E	U					1		
Y	Y	1801	-	+	4286	Receivable From the Financing Fund	B									M								U/E	U					1		
Y	Y	1801	+	-	4287	Other Federal Receivables	E									M								U/E	U					1		
Y	Y	1801	-	+	4287	Other Federal Receivables	B									M								U/E	U					1		
		1802	<b>Offsetting collections (previously unavailable)</b>																													
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	SQ1/OTR	U/E	U					1	
Y	Y	1802	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			M							X	SQ1/OTR	U/E	U					1	
			<b>Nonexpenditure transfers:</b>																													
		1810	<b>Spending authority from offsetting collections transferred to other accounts (-)</b>																													
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	<b>Spending authority from offsetting collections transferred from other accounts</b>																													
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						
			<b>Adjustments:</b>																													
		1820	<b>Capital transfer of spending authority from offsetting collections to general fund (-)</b>																													
Y	Y	1820	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E						S			M							X		U	U						
		1822	<b>Spending authority from offsetting collections permanently reduced (-)</b>																													
Y	Y	1822	+	-	4392	Permanent Reduction - New Budget Authority	E						S			M							X		U	U						
Y	Y	1822	+	-	4392	Permanent Reduction - New Budget Authority	E						S			M							X		U	U		1				
		1823	<b>Spending authority from offsetting collections temporarily reduced (-)</b>																													
Y	Y	1823	+	-	4382	Temporary Reduction - New Budget Authority	E						S			M							X		U	U			1/3/4/8			
Y	Y	1823	+	-	4382	Temporary Reduction - New Budget Authority	E						S			M							X		U	U			7			
Y	Y	1823	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S			M							X		U	U			1/3/4/8			
		1824	<b>Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)</b>																													
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	<b>Spending authority from offsetting collections applied to repay debt (-)</b>																													
Y	Y	1825	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						S			M							X		U	U						
		1826	<b>Spending authority from offsetting collections applied to liquidate contract authority (-)</b>																													
Y	Y	1826	+	-	4132	Substitution of Contract Authority	E						S			E							X		U	U						

SUPPLEMENT

SECTION V

USSSL 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	USSSL Account Attributes for FACTS II	TAFS Attributes																										
Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSSL Account	USSSL 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.	Add. Info	
Y	Y	1826	+	-	4135	Contract Authority Liquidated	E						S			M						X	U	U						
		1827			<b>Spending authority from offsetting collections substituted for borrowing authority (-)</b>																									
Y	Y	1827	+	-	4140	Substitution of Borrowing Authority	E						S			M						X	U	U						
		1840			<b>Anticipated collections, reimbursements, and other income</b>																									
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			<b>Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)</b>																									
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			<b>Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)</b>																									
Y	N	1842	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			M							U						2	
Y	Y	1850			<b>Spending authority from offsetting collections (total)</b>																									
					This line is calculated. Equals sum of lines 1800 through 1842 (SF 133) and lines 1800 through 1827 (P&F).																									
Y	Y	1900			<b>Budget authority total (discretionary and mandatory)</b>																									
					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			<b>Adjustment for budgetary resources applied to liquidate deficiencies (-)</b>																									
					This line is not required to be supported by the USSSL at this time, but will be required in the future.																									
Y	N	1910			<b>Total budgetary resources</b>																									
					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			<b>Total budgetary resources available</b>																									
					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	<b>MEMORANDUM (NON-ADD) ENTRIES:</b>																												
		<b>All accounts:</b>																												
		1940			<b>Unobligated balance expiring (-)</b>																									
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			<b>Unexpired unobligated balance carried forward, end of year</b>																									
N	Y	1941	-	+	4420	Unapportioned Authority - Pending Rescission	E																U	N						
N	Y	1941	-	+	4430	Unapportioned Authority - OMB Deferral	E																U	N						
N	Y	1941	-	+	4450	Unapportioned Authority	E																U	N						
N	Y	1941	-	+	4510	Apportionments	E							A/S									U	N						
N	Y	1941	-	+	4610	Allotments - Realized Resources	E																U	N						
N	Y	1941	-	+	4620	Unobligated Funds Exempt From Apportionment	E																U	N						
N	Y	1941	-	+	4630	Funds Not Available for Commitment/Obligation	E																U	N						
N	Y	1941	-	+	4700	Commitments - Programs Subject to Apportionment	E																U	N						
N	Y	1941	-	+	4720	Commitments - Programs Exempt From Apportionment	E																U	N						
		<b>SPECIAL AND NON-REVOLVING TRUST FUNDS ONLY:</b>																												
N	Y	1950			<b>Other balances withdrawn and returned to unappropriated receipts (special and trust funds)</b>																									
N	Y	1950	-	+	4355	Cancellation of Appropriation From Unavailable Receipts	E																	U/E		2/7				

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Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II														TAFS Attributes										
SF133	P&F						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.	Add. Info		
N	Y	1950	-	+	4356	Cancellation of Appropriation From Invested Balances	E																X		U/E		2/7				
N	Y	1950	-	+	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E																X		U/E		2/7				
		1951	<b>Unobligated balance expiring (special and trust funds)</b>																												
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																		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	<b>Expired unobligated balance carried forward, start of year (special and trust funds)</b>																												
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																			E		2/7			
N	Y	1952	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	B																			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																			E		2/7			
N	Y	1952	+	-	4801	Undelivered Orders - Obligations, Unpaid	B																			E		2/7			
N	Y	1952	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B																			E		2/7			
N	Y	1952	+	-	4901	Delivered Orders - Obligations, Unpaid	B																			E		2/7			
		1953	<b>Expired unobligated balance carried forward, end of year (special and trust funds)</b>																												
N	Y	1953	-	+	4650	Allotments - Expired Authority	E																			E		2/7			
		1954	<b>Unobligated balance canceling (special and trust funds)</b>																												
N	Y	1954	-	+	4355	Cancellation of Appropriation From Unavailable Receipts	E																			E		2/7			
N	Y	1954	-	+	4356	Cancellation of Appropriation From Invested Balances	E																			E		2/7			
N	Y	1954	-	+	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E																			E		2/7			
		1955	<b>Other balances withdrawn and returned to general fund (special and trust funds)</b>																												
N	Y	1955	-	+	4350	Canceled Authority	E																			U/E		2/7			
N	Y	1955	-	+	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E																			U/E		2/7			
<b>STATUS OF BUDGETARY RESOURCES</b>																															
<b>Obligations incurred:</b>																															
<b>Direct:</b>																															
		2001	<b>Category A (by quarter)</b>																												
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	
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 Outlaid Not Yet Disbursed	E		D	A		###											X		U					1	
Y	N	2001	+	-	4908	Authority Outlaid 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						

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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 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.	Add. Info		
Y	N	2001	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		D	A	###	###											X		U/E						
					<b>2002 Category B (by project)</b>																										
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		
					<b>2003 Exempt from apportionment</b>																										
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	<b>Direct obligations (total)</b>																												
This line is calculated. Equals sum of lines 2001 through 2003.																															
<b>Reimbursable:</b>																															
					<b>2101 Category A (by quarter)</b>																										
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		
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 Outlayed Not Yet Disbursed	E		R	A	###	###											X		U				1		
Y	N	2101	+	-	4908	Authority Outlayed 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						
					<b>2102 Category B (by project)</b>																										
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		

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 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.	Add. Info	
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	<b>Exempt from apportionment</b>																											
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 Outlayed Not Yet Disbursed	E		R	E													X	U					1	
Y	N	2103	+	-	4908	Authority Outlayed 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						
Y	N	2104	<b>Reimbursable obligations (total)</b>																											
			This line is calculated. Equals sum of lines 2101 through 2103.																											
			<b>Unobligated balance Apportioned</b>																											
		2201	<b>Available in the current period</b>																											
Y	N	2201	-	+	4510	Apportionments	E								A									U						
Y	N	2201	-	+	4610	Allotments - Realized Resources	E								A									U						
Y	N	2201	-	+	4700	Commitments - Programs Subject to Apportionment	E								A									U						
		2202	<b>Available in subsequent periods</b>																											
Y	N	2202	-	+	4510	Apportionments	E								S									U						
Y	N	2202	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E								S									U					2	
Y	N	2202	-	+	4610	Allotments - Realized Resources	E								S									U						
Y	N	2202	-	+	4700	Commitments - Programs Subject to Apportionment	E								S									U						
		2203	<b>Anticipated</b>																											
Y	N	2203	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E								A									U					2	
			<b>Exempt from apportionment</b>																											
		2301	<b>Available in the current period</b>																											
Y	N	2301	-	+	4620	Unobligated Funds Exempt From Apportionment	E								A									U						
Y	N	2301	-	+	4720	Commitments - Programs Exempt From Apportionment	E								A									U						
		2302	<b>Available in subsequent periods</b>																											
Y	N	2302	-	+	4620	Unobligated Funds Exempt From Apportionment	E								S									U						
Y	N	2302	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E								S									U					2	
Y	N	2302	-	+	4720	Commitments - Programs Exempt From Apportionment	E								S									U						

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 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.	Add. Info						
						<b>2303 Anticipated</b>																													
Y	N	2303	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E							A										U					2						
						<b>Unapportioned</b>																													
Y	N	2401	-	+	4430	Unapportioned Authority - OMB Deferral	E																	U											
						<b>2402 Withheld pending rescission</b>																													
Y	N	2402	-	+	4420	Unapportioned Authority - Pending Rescission	E																	U											
						<b>2403 Other</b>																													
Y	N	2403	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C																U					2						
Y	N	2403	-	+	4070	Anticipated Collections From Federal Sources	E	C																U					2						
Y	N	2403	-	+	4210	Anticipated Reimbursements and Other Income	E	C																U					2						
Y	N	2403	-	+	4215	Anticipated Expenditure Transfers from Trust Funds	E	C																U					2						
Y	N	2403	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C																U					2						
Y	N	2403	-	+	4450	Unapportioned Authority	E																	U											
Y	N	2403	-	+	4450	Unapportioned Authority	E															B/P		E											
Y	N	2403	-	+	4630	Funds Not Available for Commitment/Obligation	E																	U											
Y	N	2403	-	+	4650	Allotments - Expired Authority	E																	E											
Y	N	2490				<b>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	2500				<b>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 (Non-Add) Entries:</b>																													
Y	N	2501				<b>Subject to apportionment</b>																													
Y	N	2501	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C		A/B														U					2						
Y	N	2501	-	+	4070	Anticipated Collections From Federal Sources	E	C		A/B														U					2						
Y	N	2501	-	+	4210	Anticipated Reimbursements and Other Income	E	C		A/B														U					2						
Y	N	2501	-	+	4215	Anticipated Expenditure Transfers from Trust Funds	E	C		A/B														U					2						
Y	N	2501	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C		A/B														U					2						
Y	N	2501	-	+	4420	Unapportioned Authority - Pending Rescission	E																	U											
Y	N	2501	-	+	4430	Unapportioned Authority - OMB Deferral	E																	U											
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														U/E					1						
Y	N	2501	-	+	4801	Undelivered Orders - Obligations, Unpaid	B			A/B														U/E					1						
Y	N	2501	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E			A/B														U/E					1						
Y	N	2501	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B			A/B														U/E					1						
Y	N	2501	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E			A/B														U/E											
Y	N	2501	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E			A/B														U/E											
Y	N	2501	-	+	4901	Delivered Orders - Obligations, Unpaid	E			A/B														U/E					1						
Y	N	2501	-	+	4901	Delivered Orders - Obligations, Unpaid	B			A/B														U/E					1						
Y	N	2501	-	+	4902	Delivered Orders - Obligations, Paid	E			A/B														U/E											
Y	N	2501	-	+	4908	Authority Outlayed Not Yet Disbursed	E			A/B														U					1						
Y	N	2501	-	+	4908	Authority Outlayed Not Yet Disbursed	B			A/B														U					1						
Y	N	2501	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E			A/B														U/E											
Y	N	2501	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E			A/B														U/E											
Y	N	2502				<b>Exempt from apportionment</b>																													
Y	N	2502	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C		E														U					2						

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SECTION V

Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Attributes for FACTS II																TAFS Attributes					Addl. Info	
SF133	P&F				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	2502	-	+	4070	Anticipated Collections From Federal Sources	E	C															U					2
Y	N	2502	-	+	4210	Anticipated Reimbursements and Other Income	E	C															U					2
Y	N	2502	-	+	4215	Anticipated Expenditure Transfers from Trust Funds	E	C															U					2
Y	N	2502	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C															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															X	U/E					1
Y	N	2502	+	-	4801	Undelivered Orders - Obligations, Unpaid	B			E													U/E					1
Y	N	2502	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E			E													U/E					1
Y	N	2502	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B			E													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													U/E					1
Y	N	2502	-	+	4902	Delivered Orders - Obligations, Paid	E			E													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													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
Y	N	2503	-	+	4070	Anticipated Collections From Federal Sources	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	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					

SUPPLEMENT

SECTION V

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.	Add. Info		
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							
<b>CHANGE IN OBLIGATED BALANCE</b>																															
<b>Unpaid obligations:</b>																															
<b>3000 Unpaid obligations, brought forward, October 1</b>																															
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					
<b>3001 Adjustment to unpaid obligations, brought forward, October 1 (+ or -)</b>																															
Y	Y	3001	-	+	4801	Undelivered Orders - Obligations, Unpaid	E																B/P		U/E	U/E					
Y	Y	3001	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E																B/P		U/E	U/E					
Y	Y	3001	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																B/P		U/E	U/E					
Y	Y	3001	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E																B/P		U/E	U/E					
Y	Y	3001	-	+	4901	Delivered Orders - Obligations, Unpaid	E																B/P		U/E	U/E					
Y	Y	3001	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E																B/P		U/E	U/E					
Y	Y	3001	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																B/P		U/E	U/E					
Y	Y	3001	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E																B/P		U/E	U/E					
<b>3010 Obligations incurred, unexpired accounts</b>																															
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	-	+	4902	Delivered Orders - Obligations, Paid	B																X		U	U					
Y	Y	3010	+	-	4908	Authority Outlayed Not Yet Disbursed	B																X		U	U				1	
Y	Y	3010	-	+	4908	Authority Outlayed Not Yet Disbursed	E																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					
<b>3011 Obligations incurred, expired accounts</b>																															
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	-	+	4902	Delivered Orders - Obligations, Paid	B																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					
<b>3020 Outlays (gross) (-)</b>																															
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	

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 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.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info	
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	<b>Unpaid obligations transferred to other accounts (-)</b>																											
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	<b>Unpaid obligations transferred from other accounts</b>																											
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					
		3040	<b>Recoveries of unpaid prior year obligations, unexpired accounts (-)</b>																											
Y	Y	3040	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																X	U	U					
Y	Y	3040	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																X	U	U					
		3041	<b>Recoveries of unpaid prior year obligations, expired accounts (-)</b>																											
Y	Y	3041	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																X	E	E					
Y	Y	3041	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																X	E	E					
		<b>Obligated balance, end of year (net):</b>																												
		3050	<b>Unpaid obligations, end of year</b>																											
Y	Y	3050	-	+	4801	Undelivered Orders - Obligations, Unpaid	E																	U/E	U/E					
Y	Y	3050	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E																	U/E	U/E					
Y	Y	3050	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																	U/E	U/E					
Y	Y	3050	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E																	U/E	U/E					
Y	Y	3050	-	+	4901	Delivered Orders - Obligations, Unpaid	E																	U/E	U/E					
Y	Y	3050	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E																	U/E	U/E					
Y	Y	3050	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																	U/E	U/E					
Y	Y	3050	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E																	U/E	U/E					
		<b>Uncollected payments:</b>																												
		3060	<b>Uncollected pymts, Fed sources, brought forward, Oct 1 (-)</b>																											
Y	Y	3060	-	+	4221	Unfiled Customer Orders Without Advance	B														F/E		X	U/E	U/E					
Y	Y	3060	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	B																X	U/E	U/E					
Y	Y	3060	-	+	4251	Reimbursements and Other Income Earned - Receivable	B														F/E		X	U/E	U/E					
Y	Y	3060	-	+	4283	Interest Receivable From Treasury	B																X	U/E	U/E					
Y	Y	3060	-	+	4285	Receivable From the Liquidating Fund	B																X	U/E	U/E					
Y	Y	3060	-	+	4286	Receivable From the Financing Fund	B																X	U/E	U/E					
Y	Y	3060	-	+	4287	Other Federal Receivables	B																X	U/E	U/E					
		3061	<b>Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1 (+ or -)</b>																											
Y	Y	3061	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E																B/P	U/E	U/E					
Y	Y	3061	-	+	4221	Unfiled Customer Orders Without Advance	E														F/E		B/P	U/E	U/E					
Y	Y	3061	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	E																B/P	U/E	U/E					
Y	Y	3061	-	+	4230	Unfiled Customer Orders Without Advance - Transferred	E														F/E		B/P	U/E	U/E					
Y	Y	3061	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E																B/P	U/E	U/E					
Y	Y	3061	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E														F/E		B/P	U/E	U/E					
Y	Y	3061	-	+	4234	Other Federal Receivables - Transferred	E																B/P	U/E	U/E					
Y	Y	3061	-	+	4251	Reimbursements and Other Income Earned - Receivable	E														F/E		B/P	U/E	U/E					
Y	Y	3061	-	+	4283	Interest Receivable From Treasury	E																B/P	U/E	U/E					
Y	Y	3061	-	+	4285	Receivable From the Liquidating Fund	E																B/P	U/E	U/E					

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 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.	Add. Info			
Y	Y	3061	-	+	4286	Receivable From the Financing Fund	E																B/P	U/E	U/E							
Y	Y	3061	-	+	4287	Other Federal Receivables	E																B/P	U/E	U/E							
		<b>3070</b>				<b>Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)</b>																										
Y	Y	3070	-	+	4221	Unfilled Customer Orders Without Advance	E																X	U	U					1		
Y	Y	3070	+	-	4221	Unfilled Customer Orders Without Advance	B																F/E	U	U					1		
Y	Y	3070	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	E																X	U	U					1		
Y	Y	3070	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	B																X	U	U					1		
Y	Y	3070	-	+	4251	Reimbursements and Other Income Earned - Receivable	E																F/E	U	U					1		
Y	Y	3070	+	-	4251	Reimbursements and Other Income Earned - Receivable	B																F/E	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		
		<b>3071</b>				<b>Change in uncollected pymts, Fed sources, expired accounts (+ or -)</b>																										
Y	Y	3071	-	+	4221	Unfilled Customer Orders Without Advance	E																X	E	E					1		
Y	Y	3071	+	-	4221	Unfilled Customer Orders Without Advance	B																F/E	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	E	E					1		
Y	Y	3071	+	-	4251	Reimbursements and Other Income Earned - Receivable	B																F/E	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		
		<b>3080</b>				<b>Uncollected pymts, Fed sources transferred to other accounts</b>																										
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							
		<b>3081</b>				<b>Uncollected pymts, Fed sources transferred from other accounts (-)</b>																										
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							
		<b>3090</b>				<b>Uncollected pymts, Fed sources, end of year (-)</b>																										
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						
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							

SUPPLEMENT

SECTION V

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.	Add. Info		
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						
<b>Memorandum (Non-Add) Entries:</b>																															
Y	Y	3100	<b>Obligated balance, start of year</b>																												
This line is calculated. Equals the sum of lines 3000, 3001, 3060, and 3061.																															
Y	Y	3200	<b>Obligated balance, end of year</b>																												
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.																															
<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>																															
<b>Discretionary:</b>																															
<b>Gross budget authority and outlays:</b>																															
Y	Y	4000	<b>Budget authority, gross</b>																												
This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1300 through 1330, 1500 through 1531, and 1700 through 1742 (SF 133). Lines 1100 through 1139, 1170 through 1174, 1300 through 1320, 1500 through 1522, and 1700 through 1728 (P&F)].																															
<b>Outlays from new discretionary authority</b>																															
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 Outlaid Not Yet Disbursed		E								D							NEW	X	U	U				1	
Y	Y	4010	+	-	4908	Authority Outlaid Not Yet Disbursed		B								D							NEW	X	U	U				1	
<b>Outlays from discretionary balances</b>																															
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 Outlaid Not Yet Disbursed		E								D							BAL	X	U	U				1	
Y	Y	4011	+	-	4908	Authority Outlaid 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	<b>Outlays, gross (total)</b>																												
This line is calculated. Equals sum of lines 4010 through 4011.																															
<b>Offsets against gross budget authority and outlays:</b>																															
<b>Offsetting collections (collected) from:</b>																															
<b>Federal sources (-)</b>																															
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				F		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						
<b>Interest on Federal securities (-)</b>																															
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			

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 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.	Add. Info
		<b>4033</b>			<b>Non-Federal sources (-)</b>																								
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	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									D					X	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				
		<b>4034</b>			<b>Offsetting governmental collections (from non-Federal sources) (-)</b>																								
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	<b>4040</b>			<b>Offsets against gross budget authority and outlays (total) (-)</b>																								
					This line is calculated. Equals the sum of lines 4030 through 4034.																								
					<b>Additional offsets against gross budget authority only:</b>																								
		<b>4050</b>			<b>Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)</b>																								
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	<b>4051</b>			<b>Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)</b>																								
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
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
		<b>4052</b>			<b>Offsetting collections credited to expired accounts</b>																								
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					

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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 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.	Add. Info			
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	<b>Anticipated offsetting collections</b>																													
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	<b>Additional offsets against budget authority only (total)</b>																													
			This line is calculated. Equals sum of lines 4050, 4051 and 4053 (SF 133); and lines 4050 and 4052 (P&F).																													
Y	Y	4070	<b>Budget authority, net (discretionary)</b>																													
			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	<b>Outlays, net (discretionary)</b>																													
			This line is calculated. Equals lines 4010 through 4011 plus the amounts on lines 4030 through 4034.																													
			<b>Mandatory:</b>																													
			<b>Gross budget authority and outlays:</b>																													
Y	Y	4090	<b>Budget authority, gross</b>																													
			This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1252, 1270 through 1273, 1400 through 1430, 1600 through 1631, and 1800 through 1842 (SF 133). Lines 1200 through 1239, 1270 through 1273, 1400 through 1420, 1600 through 1622, and 1800 through 1827 (P&F)].																													
		4100	<b>Outlays from new mandatory authority</b>																													
Y	Y	4100	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E									M						NEW	X		U	U			N	1		
Y	Y	4100	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									M							NEW	X		U	U			N	1	
Y	Y	4100	-	+	4902	Delivered Orders - Obligations, Paid	E									M							NEW	X		U	U			N	1	
Y	Y	4100	-	+	4908	Authority Outlaid Not Yet Disbursed	E									M							NEW	X		U	U			N	1	
Y	Y	4100	+	-	4908	Authority Outlaid Not Yet Disbursed	B									M							NEW	X		U	U			N	1	
Y	Y	4101	<b>Outlays from mandatory balances</b>																													
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		

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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 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.	Add. Info			
Y	Y	4110	-	+		<b>Outlays, gross (total)</b>																										
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			D/G				
Y	Y	4110	-	+	4902	Delivered Orders - Obligations, Paid	E									M							X	U/E	U/E							
Y	Y	4110	-	+	4908	Authority Outlaid Not Yet Disbursed	E									M						NEW	X	U	U			N		1		
Y	Y	4110	+	-	4908	Authority Outlaid 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			D/G				
<b>Offsets against gross budget authority and outlays: Offsetting collections (collected) from:</b>																																
<b>4120 Federal sources (-)</b>																																
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					F		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							
<b>4121 Interest on Federal securities (-)</b>																																
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				
<b>4122 Interest on uninvested funds (-)</b>																																
Y	Y	4122	-	+	4273	Interest Collected From Treasury	E									M							X	U	U					D/G		
<b>4123 Non-Federal sources (-)</b>																																
Y	Y	4123	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									M					X		X	U/E	U/E							
Y	Y	4123	-	+	4222	Unfilled Customer Orders With Advance	E									M					X/E		X	U/E	U/E					1		
Y	Y	4123	+	-	4222	Unfilled Customer Orders With Advance	B									M					X/E		X	U/E	U/E					1		
Y	Y	4123	-	+	4252	Reimbursements and Other Income Earned - Collected	E									M					X/E		X	U/E	U/E							
Y	Y	4123	-	+	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									M					X/E		X	U/E	U/E							
Y	Y	4123	-	+	4261	Actual Collections of Business-Type Fees	E									M							X	U/E	U/E							
Y	Y	4123	-	+	4262	Actual Collections of Loan Principal	E									M							X	U/E	U/E							
Y	Y	4123	-	+	4263	Actual Collections of Loan Interest	E									M							X	U/E	U/E							
Y	Y	4123	-	+	4264	Actual Collections of Rent	E									M							X	U/E	U/E							
Y	Y	4123	-	+	4265	Actual Collections From Sale of Foreclosed Property	E									M							X	U/E	U/E							
Y	Y	4123	-	+	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									M							X	U/E	U/E							
Y	Y	4123	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									M					X		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							
<b>4124 Offsetting governmental collections (from non-Federal sources) (-)</b>																																
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							

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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 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.	Add. Info		
Y	Y	4130				<b>Offsets against gross budget authority and outlays (total) (-)</b>																									
						This line is calculated. Equals the sum of lines 4120 through 4124.																									
						<b>Additional offsets against gross budget authority only:</b>																									
		4140				<b>Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)</b>																									
Y	Y	4140	-	+	4221	Unfilled Customer Orders Without Advance										M								U	U					1	
Y	Y	4140	+	-	4221	Unfilled Customer Orders Without Advance										M								U	U					1	
Y	Y	4140	-	+	4225	Expenditure Transfers from Trust Funds - Receivable										M								U	U					1	
Y	Y	4140	+	-	4225	Expenditure Transfers from Trust Funds - Receivable										M								U	U					1	
Y	Y	4140	-	+	4251	Reimbursements and Other Income Earned - Receivable										M					F/E			U	U					1	
Y	Y	4140	+	-	4251	Reimbursements and Other Income Earned - Receivable										M					F/E			U	U					1	
Y	Y	4140	-	+	4283	Interest Receivable From Treasury										M								U	U					1	
Y	Y	4140	+	-	4283	Interest Receivable From Treasury										M								U	U					1	
Y	Y	4140	-	+	4285	Receivable From the Liquidating Fund										M								U	U					1	
Y	Y	4140	+	-	4285	Receivable From the Liquidating Fund										M								U	U					1	
Y	Y	4140	-	+	4286	Receivable From the Financing Fund										M								U	U					1	
Y	Y	4140	+	-	4286	Receivable From the Financing Fund										M								U	U					1	
Y	Y	4140	-	+	4287	Other Federal Receivables										M								U	U					1	
Y	Y	4140	+	-	4287	Other Federal Receivables										M								U	U					1	
		4141				<b>Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)</b>																									
Y	N	4141	-	+	4221	Unfilled Customer Orders Without Advance										M								E						1	
Y	N	4141	+	-	4221	Unfilled Customer Orders Without Advance										M								E						1	
Y	N	4141	-	+	4225	Expenditure Transfers from Trust Funds - Receivable										M								E						1	
Y	N	4141	+	-	4225	Expenditure Transfers from Trust Funds - Receivable										M								E						1	
Y	N	4141	-	+	4251	Reimbursements and Other Income Earned - Receivable										M						F/E		E						1	
Y	N	4141	+	-	4251	Reimbursements and Other Income Earned - Receivable										M						F/E		E						1	
Y	N	4141	-	+	4283	Interest Receivable From Treasury										M								E						1	
Y	N	4141	+	-	4283	Interest Receivable From Treasury										M								E						1	
Y	N	4141	-	+	4285	Receivable From the Liquidating Fund										M								E						1	
Y	N	4141	+	-	4285	Receivable From the Liquidating Fund										M								E						1	
Y	N	4141	-	+	4286	Receivable From the Financing Fund										M								E						1	
Y	N	4141	+	-	4286	Receivable From the Financing Fund										M								E						1	
Y	N	4141	-	+	4287	Other Federal Receivables										M								E						1	
Y	N	4141	+	-	4287	Other Federal Receivables										M								E						1	
		4142				<b>Offsetting collections credited to expired accounts</b>																									
N	Y	4142	+	-	4212	Liquidation of Deficiency - Offsetting Collections										M								E							
N	Y	4142	+	-	4222	Unfilled Customer Orders With Advance										M								E						1	
N	Y	4142	-	+	4222	Unfilled Customer Orders With Advance										M								E						1	
N	Y	4142	+	-	4252	Reimbursements and Other Income Earned - Collected										M								E							
N	Y	4142	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid										M								E							
N	Y	4142	+	-	4255	Expenditure Transfers from Trust Funds - Collected										M								E							
N	Y	4142	+	-	4260	Actual Collections of "governmental-type" Fees										M								E							
N	Y	4142	+	-	4261	Actual Collections of Business-Type Fees										M								E							
N	Y	4142	+	-	4262	Actual Collections of Loan Principal										M								E							
N	Y	4142	+	-	4263	Actual Collections of Loan Interest										M								E							
N	Y	4142	+	-	4264	Actual Collections of Rent										M								E							
N	Y	4142	+	-	4265	Actual Collections From Sale of Foreclosed Property										M								E							
N	Y	4142	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources										M								E							
N	Y	4142	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources										M								E							
N	Y	4142	+	-	4271	Actual Program Fund Subsidy Collected										M								E							
N	Y	4142	+	-	4275	Actual Collections From Liquidating Fund										M								E							
N	Y	4142	+	-	4276	Actual Collections From Financing Fund										M								E							
N	Y	4142	+	-	4277	Other Actual Collections - Federal										M								E							
N	Y	4142	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected										M								E							
N	Y	4142	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected										M								E							

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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.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info		
		<b>4143</b>			<b>Anticipated offsetting collections</b>																										
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			<b>Additional offsets against budget authority only (total)</b>																										
This line is calculated. Equals sum of lines 4140, 4141, and 4143 (SF 133); and lines 4140 and 4142 (P&F)..																															
Y	Y	4160			<b>Budget authority, net (mandatory)</b>																										
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			<b>Outlays, net (mandatory)</b>																										
This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124.																															
<b>Budget authority and outlays, net (total)</b>																															
Y	Y	4180			<b>Budget authority, net (discretionary and mandatory)</b>																										
This line is calculated. Equals sum of lines 4070 and 4160.																															
Y	Y	4190			<b>Outlays, net (discretionary and mandatory)</b>																										
This line is calculated. Equals sum of lines 4080 and 4170.																															
N	Y	<b>MEMORANDUM (NON-ADD) ENTRIES</b>																													
<b>Investments in Federal securities:</b>																															
N	Y	5000			<b>Total investments, start of year: Federal securities: Par value</b>																										
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							
N	Y	5001			<b>Total investments, end of year: Federal securities: Par value</b>																										
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							
<b>Investments in non-Federal securities:</b>																															
N	Y	5010			<b>Total investments, start of year: non-Federal securities: Market value</b>																										
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																	U							
N	Y	5010	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	B																	U							
N	Y	5010	+	-	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	B																	U							
N	Y	5010	+	-	1622	Premium on Securities Other Than the Bureau of Public Debt Securities	B																	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			
N	Y	5011			<b>Total investments, end of year: non-Federal securities: Market value</b>																										
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																	U							

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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				
<b>Contract authority:</b>																																
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.																																
<b>Outstanding debt:</b>																																
<b>5080 Outstanding debt, SOY (-)</b>																																
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			
<b>5081 Outstanding debt, EOY (-)</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 (-)</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 unobligated balances:</b>																																
<b>5090 Unavailable balance, SOY: Offsetting collections</b>																																
N	Y	5090	-	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E																			U			1/3/4			
N	Y	5090	-	+	4382	Temporary Reduction - New Budget Authority	E						S													U			1			
N	Y	5090	-	+	4382	Temporary Reduction - New Budget Authority	E						S													U			3/4/8			
N	Y	5090	-	+	4382	Temporary Reduction - New Budget Authority	E						S													U			7			
N	Y	5090	-	+	4383	Temporary Reduction - Prior-Year Balances	E						S													U			1/3/4/8			
N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S													U/E			1			
N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S													U/E			1			
N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S													U/E			3/4/8			
N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S													U/E			3/4/8			
N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S													U/E			7			

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N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S										P	SQ1	U/E		7				
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				
		5091	<b>Unavailable balance, EOY: 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	-	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E																P		U		1/3/4				
N	Y	5091	-	+	4382	Temporary Reduction - New Budget Authority	E						S										X	AB3/AB4/AB5/SQ1/OTR	U		1				
N	Y	5091	-	+	4382	Temporary Reduction - New Budget Authority	E						S										P	AB3/AB4/AB5/SQ1/OTR	U		1				
N	Y	5091	-	+	4382	Temporary Reduction - New Budget Authority	E						S										X	SQ1/OTR	U		3/4/8				
N	Y	5091	-	+	4382	Temporary Reduction - New Budget Authority	E						S										P	SQ1/OTR	U		3/4/8				
N	Y	5091	-	+	4382	Temporary Reduction - New Budget Authority	E						S										X	SQ1	U		7				
N	Y	5091	-	+	4382	Temporary Reduction - New Budget Authority	E						S										P	SQ1	U		7				
N	Y	5091	-	+	4383	Temporary Reduction - Prior-Year Balances	E						S										X	SQ1/OTR	U		1/3/4/8				
N	Y	5091	-	+	4383	Temporary Reduction - Prior-Year Balances	E						S										P	SQ1/OTR	U		1/3/4/8				
N	Y	5091	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S										X	ATB/SQ1/OTR	U/E		1				
N	Y	5091	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S										P	ATB/SQ1/OTR	U/E		1				
N	Y	5091	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S										X	SQ1/OTR	U/E		3/4/8				
N	Y	5091	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S										P	SQ1/OTR	U/E		3/4/8				
N	Y	5091	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S										X	SQ1	U/E		7				
N	Y	5091	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S										P	SQ1	U/E		7				
N	Y	5091	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	E																X		U		1/3/4				
N	Y	5091	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	E																B/P		U		1/3/4				
			Should also equal line 5090 minus the sum of lines 1702, 1723, 1725, 1802, 1823, and 1824.																												
		5092	<b>Unavailable balance, SOY: Appropriations</b>																												
N	Y	5092	-	+	4382	Temporary Reduction - New Budget Authority	E						P										P	SQ1	U		3/4				
N	Y	5092	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P										X	SQ1	U/E		3/4				
N	Y	5092	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P										P	SQ1	U/E		3/4				
		5093	<b>Unavailable balance, EOY, Appropriations</b>																												
N	Y	5093	-	+	4382	Temporary Reduction - New Budget Authority	E						P										X	SQ1	U		3/4				
N	Y	5093	-	+	4382	Temporary Reduction - New Budget Authority	E						P										P	SQ1	U		3/4				
N	Y	5093	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P										X	SQ1	U/E		3/4				
N	Y	5093	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P										P	SQ1	U/E		3/4				
			Should also equal line 5092 minus the sum of lines 1102, 1132, 1203, and 1232 for revolving funds only.																												
		5094	<b>Unavailable balance, SOY: Contract authority</b>																												
N	Y	5094	-	+	4382	Temporary Reduction - New Budget Authority	E						C										P	SQ1	U		2/7				
N	Y	5094	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						C										X	SQ1	U		2/7				
N	Y	5094	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						C										P	SQ1	U		2/7				
		5095	<b>Unavailable balance, EOY: Contract authority</b>																												
N	Y	5095	-	+	4382	Temporary Reduction - New Budget Authority	E						C										X	SQ1	U		2/7				
N	Y	5095	-	+	4382	Temporary Reduction - New Budget Authority	E						C										P	SQ1	U		2/7				
N	Y	5095	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						C										X	SQ1	U		2/7				

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N	Y	5095	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						C										P	SQ1		U		2/7								
Should also equal line 5094 minus the sum of lines 1603 and 1621.																																				
<b>5096 Unavailable balance, SOY: Borrowing authority</b>																																				
N	Y	5096	-	+	4382	Temporary Reduction - New Budget Authority	E						B										P	SQ1		U		2/3/4/7								
N	Y	5096	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						B										X	SQ1		U/E		2/3/4/7								
N	Y	5096	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B										P	SQ1		U/E		2/3/4/7								
<b>5097 Unavailable balance, EOY, Borrowing authority</b>																																				
N	Y	5097	-	+	4382	Temporary Reduction - New Budget Authority	E						B										X	SQ1		U		2/3/4/7								
N	Y	5097	-	+	4382	Temporary Reduction - New Budget Authority	E						B										P	SQ1		U		2/3/4/7								
N	Y	5097	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B										X	SQ1		U/E		2/3/4/7								
N	Y	5097	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B										P	SQ1		U/E		2/3/4/7								
<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 required in the future.																														
Y	Y	7011	Appropriations available expressly to liquidate deficiencies			This line is not required to be supported by the USSGL at this time, but will be required in the future.																														
Y	Y	7012	Available budgetary resources used to liquidate deficiencies			This line is not required to be supported by the USSGL at this time, but will be required in the future.																														
Y	Y	7020	Unfunded deficiency, end of year (-)			This line is not required to be supported by the USSGL at this time, but will be required in the future.																														

SIPPLEMENT

SECTION V

**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.

## SUPPLEMENT

## SECTION V

## 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>									
1			<b>Treasury Appropriation Fund Symbol</b>						
2			<b>Preclosing Unexpended Balance - Treasury Supplied</b>						
3	N/A								
4			<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	
5			<b>Postclosing Unexpended Balance</b>						
5		1010	Fund Balance With Treasury	E					
6			<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

SUPPLEMENT

SECTION V

6	973	1679	Foreign Exchange Rate Revalue Adjustments - Investments	E					2
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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.
<b>1</b>	<b>Treasury Appropriation Fund Symbol</b>								
<b>2</b>	<b>Balance of Borrowing Authority - Treasury Supplied</b>								
<b>3</b>	<b>Increases and Rescissions</b>								
3	951	4140	Substitution of Borrowing Authority	E	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	4382	Temporary Reduction - New Budget Authority	E	B	F/T		P/X	2
3	962	4382	Temporary Reduction - New Budget Authority	E	B	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
<b>4</b>	<b>Borrowings</b>								
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
<b>5</b>	N/A								
<b>CALC (2 +/- 3 - 4) Also Equals:</b>									
<b>6</b>	<b>Balance</b>								
6	951	4140	Substitution of Borrowing Authority	E		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	4382	Temporary Reduction - New Budget Authority	E	B	F/T		P/X	2
6	962	4382	Temporary Reduction - New Budget Authority	E	B	P		P/X	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

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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.

SUPPLEMENT

SECTION V

<b>1</b>	<b>Treasury Appropriation Fund Symbol</b>								
<b>2</b>	<b>Balance of Borrowing Authority - Treasury Supplied</b>								
<b>3</b>	<b>Increases</b>								
3	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
<b>4</b>	<b>Borrowings</b>								
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
<b>5</b>	<b>Adjustments</b>								
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
5	951	4382	Temporary Reduction - New Budget Authority	E	B	F/T		P/X	2
5	962	4382	Temporary Reduction - New Budget Authority	E	B	P		P/X	2
5	951	4392	Permanent Reduction - New Budget Authority	E	B	F/T		B/X	2
5	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
5	951	4393	Permanent Reduction - Prior-Year Balances	E	B	F/T		B/X	2
5	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2
<b>CALC (2 + 3 - 4 - 5) Also Equals:</b>									
<b>6</b>	<b>Balance</b>								
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
6	951	4382	Temporary Reduction - New Budget Authority	E	B	F/T		P/X	2
6	962	4382	Temporary Reduction - New Budget Authority	E	B	P		P/X	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

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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.

SUPPLEMENT

SECTION V

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
3	941	4137	Transfers of Contract Authority - Allocation	E			F	B/P/X	2
3	941	4153	Transfers of Contract Authority - Nonallocation	E			F	B/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
4	941	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	2
5	Writeoffs, Restorations, or Adjustments								
5	941	4134	Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	E	S			B/P/X	2
5	941	4382	Temporary Reduction - New Budget Authority	E	C			P/X	2
5	941	4392	Permanent Reduction - New Budget Authority	E	C			B/X	2
5	941	4393	Permanent Reduction - Prior-Year Balances	E	C			B/X	2
	CALC (2 + 3 - 4 +/- 5) Also Equals:								
6	Balance of Unfunded Contract Authority								
6	941	4131	Current-Year Contract Authority Realized	E				P/X	2
6	941	4134	Contract Authority Withdrawn	E				P/X	2
6	941	4135	Contract Authority Liquidated	E				B/P/X	2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
6	941	4137	Transfers of Contract Authority - Allocation	E			F	B/P/X	2
6	941	4139	Contract Authority Carried Forward	B					2
6	941	4153	Transfers of Contract Authority - Nonallocation	E			F	B/P/X	2
6	941	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	2
6	941	4382	Temporary Reduction - New Budget Authority	E	C			P/X	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

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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
3	941	4137	Transfers of Contract Authority - Allocation	E			F	B/P/X	2
3	941	4153	Transfers of Contract Authority - Nonallocation	E			F	B/P/X	2
4	Appropriations To Liquidate								

SUPPLEMENT

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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
4	941	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	2
<b>5 Writeoffs, Restorations, or Adjustments</b>									
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
5	941	4382	Temporary Reduction - New Budget Authority	E	C			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 Balance of Unfunded Contract Authority</b>									
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	4137	Transfers of Contract Authority - Allocation	E			F	B/P/X	2
6	941	4139	Contract Authority Carried Forward	B					2
6	941	4153	Transfers of Contract Authority - Nonallocation	E			F	B/P/X	2
6	941	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	2
6	941	4382	Temporary Reduction - New Budget Authority	E	C			P/X	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

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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 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		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	

SUPPLEMENT

SECTION V

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 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 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	
<b>10 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	

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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>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>									
<b>11 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					

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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						

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 Reporting

**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.

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8/ In the first quarter of FY 2008, agencies reported prior-year adjustments in their FACTS II trial balance submissions. However, during the first two quarters of FY 2008, prior-year adjustments were displayed as though they were current-year activity on the FMS 2108 reports. Since the third quarter of FY 2008, the FACTS II generated FMS 2108 has displayed the Prior\_Year\_Adjustment attribute.

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## USSGL Crosswalk - Balance Sheet for Fiscal 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 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 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

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
2	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
2	E	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	Employment Benefit Contributions 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	

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## 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>6</b>			<b>Total Intragovernmental</b>		
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

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## 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	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	2
8	E	1618	Market Adjustment - Investments	N	
8	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1642	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1644	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1645	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1646	Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1647	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1650	Preferred Stock in Federal Government Sponsored Enterprise	N	
8	E	1651	Market Adjustment - 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	

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## 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.
8	E	1679	Foreign Exchange Rate Revalue Adjustments - Investments	N	
8	E	1690	Other Investments	N	
<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	Employment Benefit Contributions 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	

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## 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.
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	
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	

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## 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.
12	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N	
12	E	1569	Commodities - Allowance	N	
12	E	1571	Stockpile Materials Held in Reserve	N	
12	E	1572	Stockpile Materials Held for Sale	N	
12	E	1591	Other Related Property	N	
12	E	1599	Other Related Property - Allowance	N	
<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	

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## 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>14</b>	<b>Other (Note 12)</b>				
14	E	1410	Advances and Prepayments	N	
14	E	1990	Other Assets	N	
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	

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## 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	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	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	
<b>19</b>	<b>Other (Notes 15, 16, and 17)</b>				
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	2970	Liability for Capital Transfers to the General Fund of the Treasury	F	
19	E	2980	Custodial Liability	F	
19	E	2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	F	
19	E	2990	Other Liabilities Without Related Budgetary Obligations	F	
<b>20</b>	<b>Total Intragovernmental</b>				
20	This line is calculated. Equals the sum of lines 17 through 19.				

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## 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>Liabilities With the Public</b>					
<b>21 Accounts Payable</b>					
21	E	2110	Accounts Payable	N	
21	E	2120	Disbursements in Transit	N	
21	E	2140	Accrued Interest Payable - Not Otherwise Classified	N	
21	E	2960	Accounts Payable From Canceled Appropriations	N	
<b>22 Loan Guarantee Liability (Note 8)</b>					
22	E	2180	Loan Guarantee Liability	N	
<b>23 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 and 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 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	

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## 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.
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>				
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	

## 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.
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	
<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 - Funds from Dedicated Collections</b>				
			<b>(Combined or Consolidated Totals (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		

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## 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>31</b>			<b>Unexpended Appropriations - All Other Funds (Combined or Consolidated Totals)</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		
31	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
<b>32</b>			<b>Cumulative Results of Operations - Funds from Dedicated Collections (Combined or Consolidated Totals) (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	

## 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.
32	E	5324	Contra Revenue for Penalties and Fines	F/N	
32	E	5325	Administrative Fees Revenue	F/N	
32	E	5329	Contra Revenue for Administrative Fees	F/N	
32	E	5400	Benefit Program Revenue	F/N	
32	E	5400	Funded Benefit Program Revenue	F/N	
32	E	5409	Contra Revenue for 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	
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	5740	Appropriated Earmarked Receipts Transferred In	F	
32	E	5745	Appropriated Dedicated Collections Transferred Out	F	
32	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
32	E	5750	Expenditure Financing Sources - Transfers-In	F	
32	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	

## 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	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	
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	

## 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	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	F	
32	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	
32	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	
32	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N	
32	E	5990	Collections for Others - Statement of Custodial Activity	F/N	3
32	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	3
32	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	
32	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	
32	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	
32	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	
32	E	6100	Operating Expenses/Program Costs	F/N	
32	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	
32	E	6199	Adjustment to Subsidy Expense	N	
32	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	
32	E	6320	Interest Expenses on Securities	F/N	

## 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	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	
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	

## 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.
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	
<b>33</b>	<b>Cumulative Results of Operations - All Other Funds</b>				
	<b>(Combined or Consolidated Totals)</b>				
33	B	3310	Cumulative Results of Operations		
33	E	5100	Revenue From Goods Sold	F/N	
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	

## 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	5325	Administrative Fees Revenue	F/N	
33	E	5329	Contra Revenue for Administrative Fees	F/N	
33	E	5400	Benefit Program Revenue	F/N	
33	E	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 Benefit Program Revenue	F/N	
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	
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	5740	Appropriated Earmarked Receipts Transferred In	F	
33	E	5745	Appropriated Dedicated Collections Transferred Out	F	
33	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
33	E	5750	Expenditure Financing Sources - Transfers-In	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.
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	
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	

## 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	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	F	
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	
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	

## 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	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	
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	

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	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 - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)</b>		
			This line is calculated. Equals the sum of lines 30 and 32.		
<b>35</b>			<b>Total Net Position - All Other Funds (Combined or Consolidated Totals)</b>		
			This line is calculated. Equals the sum of lines 31 and 33.		
<b>36</b>			<b>Total Net Position</b>		
			This line is calculated. Equals the sum of lines 34 and 35.		
<b>37</b>			<b>Total Liabilities and Net Position</b>		
			This line is calculated. Equals the sum of lines 28 and 36.		

**SUPPLEMENT**

**SECTION V**

**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.

## 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	
<b>2</b>	<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	Benefit Program Revenue	F/N	X			
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 Benefit Program Revenue	F/N	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			

## 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	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	X		P	
2	E	7110	Gains on Disposition of Assets - Other	N	X		P	
2	E	7111	Gains on Disposition of Investments	F/N	X		P	
2	E	7112	Gains on Disposition of Borrowings	F	X		P	
2	E	7180	Unrealized Gains	F/N	X		P	
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</b>	<b>Net program costs:</b>							
3	This line is calculated. Equals sum of lines 1 minus 2.							
<b>4</b>	<b>(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</b>	<b>Net program costs including Assumption changes:</b>							
5	This line is calculated. Equals the sum of lines 3 through 4.							
<b>6</b>	<b>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	

## 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>7</b>			<b>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	
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	
<b>8</b>			<b>Net cost of operations</b>					
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.

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1			Addl. Info.
						Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	
<b>Cumulative Results of Operations:</b>									
<b>1</b>	<b>Beginning Balances</b>								
1	B	3310	Cumulative Results of Operations	X	X				
<b>2</b>	<b>Adjustments (+/-)</b>								
<b>2a</b>	<b>Changes in Accounting Principles (+/-)</b>								
2a	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	X	X				
2a	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	X	X				
<b>2b</b>	<b>Corrections of Errors (+/-)</b>								
2b	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	X	X				
2b	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	X	X				
2b	E	7400	Prior-Period Adjustments Due to Corrections of Errors	X	X				
2b	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	X	X				
<b>3</b>	<b>Beginning Balances, as Adjusted</b>								
	This line is calculated. Equals sum of lines 1 through 2b.			X	X				
<b>Budgetary Financing Sources:</b>									
<b>4</b>	<b>Other Adjustments (Rescissions, etc.) (+/-)</b>								
4	E	5790	Other Financing Sources	X	X			D	3
4	E	5919	Revenue and Other Financing Sources - Cancellations	X	X				
<b>5</b>	<b>Appropriations Used</b>								
5	E	5700	Expended Appropriations	X	X				2
<b>6</b>	<b>Nonexchange Revenue</b>								
6	E	5310	Interest Revenue - Other	X	X	T	A		
6	E	5311	Interest Revenue - Investments	X	X	T	A		
6	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	X	X	T	A		
6	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	X	X	T	A		
6	E	5318	Contra Revenue for Interest Revenue - Investments	X	X	T	A		
6	E	5319	Contra Revenue for Interest Revenue - Other	X	X	T	A		
6	E	5320	Penalties and Fines Revenue	X	X	T	A		
6	E	5324	Contra Revenue for Penalties and Fines	X	X	T	A		
6	E	5400	Benefit Program Revenue	X	X	T			

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1			Addl. Info.
						USSGL Account Attributes for FACTS I	Exch / Nonexch	Cust / Noncust	
6	E	5400	Funded Benefit Program Revenue	X	X	T			
6	E	5409	Contra Revenue for Benefit Program Revenue	X	X	T			
6	E	5409	Contra Revenue for Funded Benefit Program Revenue	X	X	T			
6	E	5800	Tax Revenue Collected - Not Otherwise Classified	X	X	T	A		4
6	E	5801	Tax Revenue Collected - Individual	X	X	T	A		4
6	E	5802	Tax Revenue Collected - Corporate	X	X	T	A		4
6	E	5803	Tax Revenue Collected - Unemployment	X	X	T	A		4
6	E	5804	Tax Revenue Collected - Excise	X	X	T	A		4
6	E	5805	Tax Revenue Collected - Estate and Gift	X	X	T	A		4
6	E	5806	Tax Revenue Collected - Customs	X	X	T	A		4
6	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	X	X	T	A		4
6	E	5821	Tax Revenue Accrual Adjustment - Individual	X	X	T	A		4
6	E	5822	Tax Revenue Accrual Adjustment - Corporate	X	X	T	A		4
6	E	5823	Tax Revenue Accrual Adjustment - Unemployment	X	X	T	A		4
6	E	5824	Tax Revenue Accrual Adjustment - Excise	X	X	T	A		4
6	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	X	X	T	A		4
6	E	5826	Tax Revenue Accrual Adjustment - Customs	X	X	T	A		4
6	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	X	X	T	A		4
6	E	5831	Contra Revenue for Taxes - Individual	X	X	T	A		4
6	E	5832	Contra Revenue for Taxes - Corporate	X	X	T	A		4
6	E	5833	Contra Revenue for Taxes - Unemployment	X	X	T	A		4
6	E	5834	Contra Revenue for Taxes - Excise	X	X	T	A		4
6	E	5835	Contra Revenue for Taxes - Estate and Gift	X	X	T	A		4
6	E	5836	Contra Revenue for Taxes - Customs	X	X	T	A		4
6	E	5890	Tax Revenue Refunds - Not Otherwise Classified	X	X	T	A		4
6	E	5891	Tax Revenue Refunds - Individual	X	X	T	A		4
6	E	5892	Tax Revenue Refunds - Corporate	X	X	T	A		4
6	E	5893	Tax Revenue Refunds - Unemployment	X	X	T	A		4
6	E	5894	Tax Revenue Refunds - Excise	X	X	T	A		4
6	E	5895	Tax Revenue Refunds - Estate and Gift	X	X	T	A		4
6	E	5896	Tax Revenue Refunds - Customs	X	X	T	A		4
6	E	5900	Other Revenue	X	X	T	A	D	
6	E	5909	Contra Revenue for Other Revenue	X	X	T	A	D	
6	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	X	X	T	A		
<b>7</b>			<b>Donations and Forfeitures of Cash and Cash Equivalents</b>						
7	E	5600	Donated Revenue - Financial Resources	X	X	T	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 Equivalents	X	X	T		D	
<b>8</b>			<b>Transfers-In/Out Without Reimbursement (+/-)</b>						
8	E	5740	Appropriated Dedicated Collections Transferred In	X	X				

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1			Addl. Info.
						USSGL Account Attributes for FACTS I	Exch / Nonexch	Cust / Noncust	
8	E	5740	Appropriated Earmarked Receipts Transferred In	X	X				
8	E	5745	Appropriated Dedicated Collections Transferred Out	X	X				
8	E	5745	Appropriated Earmarked Receipts Transferred Out	X	X				
8	E	5750	Expenditure Financing Sources - Transfers-In	X	X				
8	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	X	X				
8	E	5760	Expenditure Financing Sources - Transfers-Out	X	X				
8	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	X	X				
8	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital	X	X				
8	E	5997	Financing Sources Transferred In From Custodial Statement	X	X		A		
<b>9</b>	<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	7181	Unrealized Gains - Exchange Stabilization Fund	X	X	T			D
9	E	7181	Unrealized Gains - Exchange Stabilization Fund	X	X	T			D
9	E	7190	Other Gains	X	X	T			D
9	E	7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	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	7281	Unrealized Losses - Exchange Stabilization Fund	X	X	T			D
9	E	7290	Other Losses	X	X	T			D
9	E	7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	X	X	T			D
9	E	7500	Distribution of Income - Dividend	X	X	T			D
<b>Other Financing Sources (Non Exchange):</b>									
<b>10</b>	<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
<b>11</b>	<b>Transfers-In/Out Without Reimbursement (+/-)</b>								
11	E	5720	Financing Sources Transferred In Without Reimbursement	X	X				
11	E	5730	Financing Sources Transferred Out Without Reimbursement	X	X				
11	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital	X	X				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1			Addl. Info.
						Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	
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				
<b>12</b>	<b>Imputed Financing</b>								
12	E	5780	Imputed Financing Sources	X	X				
<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	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>									

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1			Addl. Info.
						Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	
<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				
<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 Received	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

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2013 Reporting

				USSGL Account Attributes/1					
				USSGL Account Attributes for FACTS I					
Line No.	Trial Bal.	USSGL Accoun	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Add. Info.

**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 for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
<b>Budgetary Resources:</b>									
<b>1000</b>	<b>Unobligated balance brought forward, October 1</b>								<b>3</b>
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/E		
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	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>								<b>5</b>
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	

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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1020	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E				U/E		
1020	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - 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		
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, Current-Year Authority	E				U/E		
1020	4152	Actual Capital Transfers to the General Fund of the Treasury, 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 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 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		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
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		
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/E	2/3/4/7/8	
1020	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E				U/E		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
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	2/7	
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>								

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
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		P/S		U/E		
1043	4180	Anticipated Transfers - Prior-Year Balances	E				U		2
1043	4190	Transfers - Prior-Year Balances	E		P/S		U		
1043	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E				U/E		
1043	4192	Balance Transfers - Unexpired to Expired	E				U/E		
1043	4196	Balance Transfers-In - Expired to Expired	E	D	P/S		E		
1043	4197	Balance Transfers-Out - Expired to Expired	E	C	P/S		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	
<b>1051</b>	<b>Unobligated balance from prior year budget authority, net</b>								
	This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, and 1043								
<b>1290</b>	<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	

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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
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	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				U/E	1	
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	2/7	1
1290	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B		P		U/E	2/7	1
1290	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				U/E	1/2/7	1
1290	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B				U/E	1/2/7	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	1/2/3/4/7	
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	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E		P		U	2	
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	1/2/7	
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	



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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
<b>1690 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		1
1690	4137	Transfers of Contract Authority - Allocation	B				U		1
1690	4153	Transfers of Contract Authority - Nonallocation	E				U	7	1
1690	4153	Transfers of Contract Authority - Nonallocation	B				U	7	1
1690	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E		C		U	7	
1690	4160	Anticipated Transfers - Current-Year Authority	E		C		U		2
1690	4382	Temporary Reduction - New Budget Authority	E		C		U	2/7	
1690	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		C		U	2/7	1
1690	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		C		U	2/7	1
1690	4392	Permanent Reduction - New Budget Authority	E		C		U	1/3/4/7	
1690	4393	Permanent Reduction - Prior-Year Balances	E		C		U	1/3/4/7	
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	7	1
1690	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		C		U	7	1
<b>1890 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
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		S		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

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting			USSGL Account Attributes for FACTS II				TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
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	D			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		
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	1/3/4/8	
1890	4383	Temporary Reduction - Prior-Year Balances	E		S		U	1/3/4/8	
1890	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		S		U/E		1
1890	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		S		U/E		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

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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
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		
<b>1910</b>	<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>									
<b>2190</b>	<b>Obligations incurred (Note 31)</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		
<b>Unobligated balance, end of year:</b>									
<b>2204</b>	<b>Apportioned</b>								
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

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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
2404	4070	Anticipated Collections From Federal Sources	E	C			U		2
2404	4210	Anticipated Reimbursements and Other Income	E	C			U		2
2404	4215	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>Total 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		
<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

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
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>								
<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		

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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
<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		
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		

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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
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>									
<b>3100</b>	<b>Obligated balance, start of year (+ or -)</b>								
	This line is calculated. Equals sum of SBR lines 3000, 3006, 3060 and 3066.								
<b>3200</b>	<b>Obligated balance, end of year (+ or -)</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>									
<b>4175</b>	<b>Budget authority, gross (discretionary and mandatory)</b>								
	This line is calculated. Equals sum of SBR lines 1290, 1490, 1690 and 1890.								
<b>4177</b>	<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		
4177	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
<b>4178</b>	<b>Change in uncollected customer payments from Federal Sources (discretionary and mandatory) (+ or -)</b>								
4178	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		
4178	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		

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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
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		
<b>4179 Anticipated offsetting collections (discretionary and mandatory) (+ or -)</b>									
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	4160	Anticipated Transfers - Current-Year Authority	E		S		U		
4179	4210	Anticipated Reimbursements and Other Income	E	D			U		
4179	4215	Anticipated Expenditure Transfers from Trust Funds	E	D			U		
<b>4180 Budget Authority, net (discretionary and mandatory)</b>									
This line is calculated. Equals sum of SBR lines 4175, 4177, 4178 and 4179.									
<b>4185 Outlays, gross (discretionary and mandatory)</b>									
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 Outlaid Not Yet Disbursed	E				U		1
4185	4908	Authority Outlaid Not Yet Disbursed	B				U		1
4185	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
<b>4187 Actual offsetting collections (discretionary and mandatory) (-)</b>									
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		
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		

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting			USSGL Account Attributes for FACTS II				TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
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	3/4/8	
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>								
	(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 Sybmol (TAFS.) The SBR should include a separate column for nonbudgetary Credit Program financing accounts.
  
- The SBR includes Distributed Offsetting Receipts to compute agency-wide Net Outlays while the SF 133 does not.
  
- The SBR includes "prior-period adjustments" while the SF 133 includes "prior year adjustments." These terms are defined in OMB Circular No. A-136 and OMB Circul
  
- 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 end
  
- 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.

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## 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

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## 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	

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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	
				for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
11	E-B	2110	Accounts Payable	S	6
11	E-B	2980	Custodial Liability	S	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 Account Symbol Other Than the General Fund of the Treasury	S	
<b>12</b>	<b>(Increase)/Decrease in Amounts Yet to be Transferred (+/-)</b>				
<i>"Optional Method"</i>					
12	E-B	2980	Custodial Liability	S	3, 9, 10
12	E	5991	Accrued Collections for Others - Statement of Custodial Activity	S	9
<b>13</b>	<b>Refunds and Other Payments</b>				
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
<b>14</b>	<b>Retained by the Reporting Entity</b>				
14	This line is calculated. Equals total of lines 10-11-12-13.				
<i>"Optional Method"</i>					
14	This line is calculated. Equals total of lines 10-11+12-13.				
<b>15</b>	<b>Total Disposition of Collections</b>				
15	This line is calculated. Equals total of lines 11+12+13+14.				
<i>"Optional Method"</i>					
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 for FACTS I	
Line No.	Trial Bal.	Acct. 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.

**U.S. Government Standard General Ledger**

**SECTION VI. USSGL Crosswalks - Reclassified Statements**

This section includes crosswalks for use in fiscal 2013. 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 31, 2013.

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 - 28
• USSGL Crosswalk Reclassified Statement of Changes in Net Position	VI - 35

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## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1	Add. Info.
				Fed / NonFed	
<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	Employment Benefit Contributions 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	

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
2.2	E	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	N	
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	

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1	Fed / NonFed	Addl. Info.
2.4	E	1642	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act		N	
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	

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
2.5	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N	
2.5	E	1569	Commodities - Allowance	N	
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	
2.5	E	1660	Beneficial Interest in Trust	N	
2.5	E	1661	Market Adjustment - Beneficial Interest in Trust	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	

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## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
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	
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	
2.8	E	1660	Beneficial Interest in Trust	N	

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
2.8	E	1661	Market Adjustment - Beneficial Interest in Trust	N	
<b>2.9</b>	<b>Derivative Assets</b>				
<b>2.10</b>	<b>Other Assets</b>				
2.10	E	1410	Advances and Prepayments	N	
2.10	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	7
2.10	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	7
2.10	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	7
2.10	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	7
2.10	E	1690	Other Investments	N	7
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	

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
3.2	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
3.2	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
3.2	E	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

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
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
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	Employment Benefit Contributions Receivable	F	10
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>		

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1	Addl. Info.
4	This line is calculated. Equals sum of lines 2.11 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	
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 and 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	

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
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	
<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>				
<b>6.10</b>	<b>Other Liabilities</b>				

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
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	
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	2590	Other Debt	N	9
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	

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
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	
7.2	E	2970	Liability for Capital Transfers to the General Fund of the Treasury	F	
<b>7.3</b>	<b>Federal Debt (RC 01)</b>				2
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 and 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	

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
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	
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.				

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
<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 - Years Preceding the Prior Year		
9.1	E	3106	Unexpended Appropriations - Adjustments		
9.1	E	3107	Unexpended Appropriations - Used		
9.1	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
9.1	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
9.1	B	3310	Cumulative Results of Operations		
9.1	E	5100	Revenue From Goods Sold	F/N	
9.1	E	5109	Contra Revenue for Goods Sold	F/N	
9.1	E	5200	Revenue From Services Provided	F/N	
9.1	E	5209	Contra Revenue for Services Provided	F/N	
9.1	E	5310	Interest Revenue - Other	F/N	
9.1	E	5311	Interest Revenue - Investments	F/N	
9.1	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
9.1	E	5313	Interest Revenue - Subsidy Amortization	N	
9.1	E	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	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
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	Benefit Program Revenue	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 Benefit Program Revenue	F/N	
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	
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	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
9.1	E	5740	Appropriated Dedicated Collections Transferred In	F	
9.1	E	5740	Appropriated Earmarked Receipts Transferred In	F	
9.1	E	5745	Appropriated Dedicated Collections Transferred Out	F	
9.1	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
9.1	E	5750	Expenditure Financing Sources - Transfers-In	F	
9.1	E	5755	Nonexpenditure Financing Sources - Transfers-In - 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	
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	

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
9.1	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	
9.1	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	
9.1	E	5831	Contra Revenue for Taxes - Individual	F/N	
9.1	E	5832	Contra Revenue for Taxes - Corporate	F/N	
9.1	E	5833	Contra Revenue for Taxes - Unemployment	F/N	
9.1	E	5834	Contra Revenue for Taxes - Excise	F/N	
9.1	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	
9.1	E	5836	Contra Revenue for Taxes - Customs	F/N	
9.1	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	
9.1	E	5891	Tax Revenue Refunds - Individual	F/N	
9.1	E	5892	Tax Revenue Refunds - Corporate	F/N	
9.1	E	5893	Tax Revenue Refunds - Unemployment	F/N	
9.1	E	5894	Tax Revenue Refunds - Excise	F/N	
9.1	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	
9.1	E	5896	Tax Revenue Refunds - Customs	F/N	
9.1	E	5900	Other Revenue	F/N	
9.1	E	5909	Contra Revenue for Other Revenue	F/N	
9.1	E	5919	Revenue and Other Financing Sources - Cancellations	F	
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	

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
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	
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	

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1	Fed / NonFed	Addl. Info.
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	
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	

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
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	Benefit Program Revenue	F/N	
9.2	E	5400	Funded Benefit Program Revenue	F/N	
9.2	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
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		

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## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
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	5740	Appropriated Earmarked Receipts Transferred In	F	
9.2	E	5745	Appropriated Dedicated Collections Transferred Out	F	
9.2	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
9.2	E	5750	Expenditure Financing Sources - Transfers-In	F	
9.2	E	5755	Nonexpenditure Financing Sources - Transfers-In - 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	
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	

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
9.2	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	
9.2	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	
9.2	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	
9.2	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	
9.2	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	
9.2	E	5831	Contra Revenue for Taxes - Individual	F/N	
9.2	E	5832	Contra Revenue for Taxes - Corporate	F/N	
9.2	E	5833	Contra Revenue for Taxes - Unemployment	F/N	
9.2	E	5834	Contra Revenue for Taxes - Excise	F/N	
9.2	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	
9.2	E	5836	Contra Revenue for Taxes - Customs	F/N	
9.2	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	
9.2	E	5891	Tax Revenue Refunds - Individual	F/N	
9.2	E	5892	Tax Revenue Refunds - Corporate	F/N	
9.2	E	5893	Tax Revenue Refunds - Unemployment	F/N	
9.2	E	5894	Tax Revenue Refunds - Excise	F/N	
9.2	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	
9.2	E	5896	Tax Revenue Refunds - Customs	F/N	
9.2	E	5900	Other Revenue	F/N	5
9.2	E	5909	Contra Revenue for Other Revenue	F/N	5
9.2	E	5919	Revenue and Other Financing Sources - Cancellations	F	
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	

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## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1	Fed / NonFed	Addl. Info.
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	
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	

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## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
<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.				

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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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## 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	X	
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>					

## 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	
3	E	6320	Interest Expenses on Securities	N		
<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>					
6.1	E	6400	Benefit Expense	F		2
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>					
6.2	E	6730	Imputed Costs	F		2
<b>6.3</b>	<b>Buy/Sell Costs (RC 24)</b>					
6.3	E	6100	Operating Expenses/Program Costs	F		2
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>					
6.4	E	6320	Interest Expenses on Securities	F		2
<b>6.5</b>	<b>Borrowing and Other Interest Expense (RC 05)</b>					
6.5	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F		2
6.5	E	6330	Other Interest Expenses	F		
<b>6.6</b>	<b>Borrowing Losses (RC 06)</b>					
						2

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## 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	
6.6	E	7212	Losses on Disposition of Borrowings	F	X	3
<b>6.7</b>	<b>Other Expenses (without reciprocals) (RC 29)</b>					
6.7	E	7500	Distribution of Income - Dividend	F	X	
6.7	E	6400	Benefit Expense	F		
<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	Benefit Program 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	5400	Funded Benefit Program Revenue	N	X	
10	E	5409	Contra Revenue for 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	
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	Benefit Program Revenue	F	X	
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 Benefit Program 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	

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## 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	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	
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			

**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>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			

**SUPPLEMENT**

**SECTION VI**

**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.

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## 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		

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## 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 current year, equals sum of lines, 1, 2.1, 2.2, 3.1, and 3.2.			
4			For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, 3.1, 3.2, and 3.3.			
<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	

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## 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	Benefit Program Revenue	N	T	
5.7	E	5400	Funded Benefit Program Revenue	N	T	
5.7	E	5409	Contra Revenue for 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	

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## 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	5610	Donated Revenue - Nonfinancial Resources	N	T	
5.7	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	T	
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	
<b>5.8</b>			<b>Miscellaneous Earned Revenue</b>			3
<b>5.9</b>			<b>Total Non-Federal Nonexchange Revenue</b>			
5.9			This line is calculated. Equals sum of lines 5.1 through 5.8.			
<b>6</b>			<b>Federal Nonexchange Revenue:</b>			

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## 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>6.1</b>			<b>Federal Securities Interest Revenue (Nonexchange) (RC 03)</b>			2
6.1	E	5311	Interest Revenue - Investments	F	T	6
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	Benefit Program Revenue	F	T	6
6.3	E	5400	Funded Benefit Program Revenue	F	T	6
6.3	E	5409	Contra Revenue for 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	

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## 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	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F	T	
6.4	E	5826	Tax Revenue Accrual Adjustment - Customs	F	T	
6.4	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F	T	
6.4	E	5831	Contra Revenue for Taxes - Individual	F	T	
6.4	E	5832	Contra Revenue for Taxes - Corporate	F	T	
6.4	E	5833	Contra Revenue for Taxes - Unemployment	F	T	
6.4	E	5834	Contra Revenue for Taxes - Excise	F	T	
6.4	E	5835	Contra Revenue for Taxes - Estate and Gift	F	T	
6.4	E	5836	Contra Revenue for Taxes - Customs	F	T	
6.4	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F	T	
6.4	E	5891	Tax Revenue Refunds - Individual	F	T	
6.4	E	5892	Tax Revenue Refunds - Corporate	F	T	
6.4	E	5893	Tax Revenue Refunds - Unemployment	F	T	
6.4	E	5894	Tax Revenue Refunds - Excise	F	T	
6.4	E	5895	Tax Revenue Refunds - Estate and Gift	F	T	
6.4	E	5896	Tax Revenue Refunds - Customs	F	T	
6.4	E	7112	Gains on Disposition of Borrowings	F	T	
6.4	E	7190	Other Gains	F	T	
6.4	E	7212	Losses on Disposition of Borrowings	F	T	
6.4	E	7290	Other Losses	F	T	
<b>6.5</b>			<b>Total Federal Nonexchange Revenue</b>			
6.5			This line is calculated. Equals sum of lines 6.1 through 6.4.			
<b>7</b>			<b>Budgetary Financing Sources:</b>			
<b>7.1</b>			<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			
<b>7.2</b>			<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
7.2	E	5740	Appropriated Earmarked Receipts Transferred In	F		6

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## 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>7.3</b>			<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
7.3	E	5745	Appropriated Earmarked Receipts Transferred Out	F		6
<b>7.4</b>			<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		
<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

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## 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>7.11</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	
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	F		
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		

## 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>8.3</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
<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.