# U.S. GOVERNMENT
# STANDARD GENERAL LEDGER

*Treasury Financial Manual (TFM) Supplement No. S2*

## *S2 12-03 August 2012*

## Part 3 -- Fiscal 2014 GTAS Implementation Testing

***Revised by TFM Bulletin No. 2013-05 (February 2013); TFM Bulletin No. 2013-06 (March 2013); and TFM Bulletin No. 2013-07 (April 2013)***

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

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# Treasury Financial Manual

**Transmittal Letter No. S2 12-03** **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 12-03 rescinds T/L No. S2 12-02 USSGL, dated March 30, 2012.

## 3. Explanation of Updates

T/L No. S2 12-03 USSGL includes three parts:

- Part 1, effective fiscal 2012, updates Part 1 of the March 2012 USSGL for fiscal 2012 reporting.
- Part 2, effective fiscal 2013, updates Part 1 of the March 2012 USSGL for fiscal 2013 reporting.
- Part 3, effective fiscal 2014, updates Part 2 of the March 2012 USSGL for fiscal 2014 reporting.

See the table below for further details.

| T/L No. S2 12-03 USSGL (July 2012) | For Reporting Year | Updates T/L No. S2 12-02 USSGL (March 2012) | FMS System Used | Effective Date |
|---|---|---|---|---|
| Part 1 | 2012 | Part 1 for fiscal 2012 reporting | Federal Agency Centralized Trial-Balance System (FACTS) I and II | Immediately |
| Part 2 | 2013 | Part 1 for fiscal 2012 reporting | FACTS I and II | October 1, 2012 |
| Part 3 | 2014 | Part 2 for fiscal 2013 reporting | Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) implementation testing | GTAS testing, Immediately Production, October 1, 2013 |

## 4. Overall Changes to the USSGL

T/L S2 12-03 USSGL includes the following overall changes:

**Part 1** – Fiscal 2012

- Revised

**Part 2** – Fiscal 2013

- Revised

**Part 3** – Fiscal 2014

- GTAS environment
- Implements six-digit USSGL account numbers

**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 2012.

## 5. Changes by Part/Section

**Part 1—Fiscal 2012 reporting includes Sections I through VI:**

**Section I: Chart of Accounts—**This section includes USSGL accounts that are required for fiscal 2012 reporting.—Revised

**Section II: Accounts and Definitions**—This section includes USSGL accounts that are required for fiscal 2012 reporting.—Revised

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

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

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

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

**Section VI: Crosswalks – Reclassified Statements for Fiscal 2012 Reporting—**This section includes crosswalks for use in fiscal 2012.

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

**Part 2—Fiscal 2013 reporting includes Sections I through V:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## 6. Effective Date

- Part 1 requirements, for fiscal 2012, are effective immediately.
- Part 2 requirements, for fiscal 2013, are effective October 1, 2012.
- Part 3 requirements, for fiscal 2014 GTAS implementation testing, are effective for GTAS implementation testing immediately and for production effective,October 1, 2013.

## 7. References

- Memorandum for all CFOs and Deputy CFOs, "Extended Testing Schedule for Government-wide Treasury Account Symbol (GTAS) System," dated July 13, 2012.
- TFM Volume I, Bulletin No. 2012-07: Fiscal 2014 Implementation of the Six-Digit U.S. Government Standard General Ledger (USSGL) Account Number Code Structure.
- TFM Volume I, Part 2, Chapter 4200, "Agency Reporting on Unexpended Balances of Appropriations and Funds (Federal Agencies' Centralized Trial-Balance System II, FMS 2108: Year-End Closing Statement)," dated July 11, 2011. See the TFM Web site at **http://www.fms.treas.gov/tfm/vol1/v1p2c420.pdf.**
- TFM Volume I, Part 2, Chapter 4700, "Agency Reporting Requirements for the *Financial Report of the United States Government*," dated May 15, 2012. See the TFM Web site at **http://www.fms.treas.gov/tfm/vol1/v1p2c470.pdf.**

- OMB Circular No. A-11 Revised, Transmittal Memorandum No. 85, dated August 18, 2011. See the OMB Web site at **http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/2011_letter.pdf.**

- OMB Circular No. A-11, "Preparation, Submission, and Execution of the Budget," dated August 2011, revised November 10, 2011. See the OMB Web site at **http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/a_11_2011.pdf**.

- OMB Circular No. A-136, "Financial Reporting Requirements" (Form and Content), dated October 27, 2011. See the OMB Web site at **http://www.whitehouse.gov/sites/default/files/omb/assets/omb/circulars/a136/a136_revised_2011.pdf**.

## 8. Inquiries

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

USSGL Advisory Division
Governmentwide Accounting
Financial Management 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: August 13, 2012

David A. Lebryk
Commissioner

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# Treasury Financial Manual

**Bulletin No. 2013-05** **Volume I**

**Retention: February 28, 2014**

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

**Subject: Change to Transmittal Letter No. S2 12-03, U.S. Government Standard General Ledger (USSGL) Treasury Financial Manual (TFM) Supplement**

## 1. Purpose

This TFM bulletin notifies agencies that Part II and Part III of the USSGL TFM Supplement available at **http://www.fms.treas.gov/ussgl/index.html** have been revised for fiscal 2013 and 2014 (GTAS Implementation Testing).

## 2. 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 and 2014 (GTAS Implementation Testing).

**Part 2—**This part includes Sections I through V for fiscal 2013 reporting.

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

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

**Section 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:

- SF 133: Report on Budget Execution and Budgetary Resources and Budget Program and Financing (P&F) Schedule (combined crosswalk)—Revised

- FMS 2108: Yearend Closing Statement—Revised

- OMB Form and Content: Balance Sheet; Statement of Net Cost; Statement of Changes in Net Position; Statement of Custodial Activity; and Statement of Budgetary Resources—Revised

**Part 3**—This part includes Sections I through VII for fiscal 2014 (GTAS Implementation Testing) reporting.

**Section I: Chart of Accounts—**This section includes USSGL accounts required for fiscal 2014 (GTAS Implementation Testing). Accounts added or revised are in bold typeface.—Revised

**Section II: Accounts and Definitions**—This section includes USSGL accounts required for fiscal 2014 (GTAS Implementation Testing).—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 (GTAS Implementation Testing).—Revised

**Section V: Crosswalks to Standard External Reports for Fiscal 2014 (GTAS Implementation Testing)—**This section provides fiscal 2014 (GTAS Implementation Testing) requirements for USSGL accounts that crosswalk to the following reports:

- SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget (OMB)—Revised

- Budget Program and Financing (P&F) Schedule—Revised

- FMS 2108: Yearend Closing Statement—Revised

- OMB Form and Content: Balance Sheet—No Changes; Statement of Net Cost—No Change; Statement of Changes in Net Position—No Changes; Statement of Custodial Activity—Revised; and Statement of Budgetary Resources—Revised

**Section VI: Crosswalks—Reclassified Statements for Fiscal 2013 Reporting—**This section includes crosswalks for use in fiscal 2014 (GTAS Implementation Testing).—No changes

**Section VII: GTAS Edits and Validations for Fiscal 2013 Reporting—**This section includes required Edits and Validations for use in fiscal 2014 (GTAS Implementation Testing).—Revised

## 3. Effective Date

This bulletin is effective immediately.

## 4. Inquiries

Direct questions concerning this bulletin 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

Date: February 7, 2013

David A. Lebryk
Commissioner

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# Treasury Financial Manual

**Bulletin No. 2013-06** **Volume I**

**Retention: March 31, 2014**

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

**Subject: Change to Transmittal Letter No. S2 12-03, U.S. Government Standard General Ledger (USSGL) Treasury Financial Manual (TFM) Supplement**

## 1. Purpose

This TFM bulletin notifies agencies that Part 3 of the USSGL TFM Supplement available at **http://www.fms.treas.gov/ussgl/index.html** has been revised for fiscal 2014 (GTAS Implementation Testing).

## 2. Summary of Changes

The Summary of Changes identifies specific changes made to the USSGL TFM Supplement. The summary heading "consolidated" refers to all changes to date for fiscal 2012, 2013, and 2014 (GTAS Implementation Testing).

**Part 3**—This part includes fiscal 2014 (GTAS Implementation Testing). Reporting includes Sections I through VII. The following Part 3 sections have been revised, as indicated, for fiscal 2014 (GTAS Implementation Testing):

**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 (GTAS Implementation Testing). The following reports have been revised:

- USSGL Account Attribute Definition Report
- USSGL Attribute Table

**Section V: Crosswalks to Standard External Reports for Fiscal 2014 (GTAS Implementation Testing)—**This section provides fiscal 2014 (GTAS Implementation Testing) requirements for USSGL accounts that crosswalk to financial reports. The following crosswalks have been revised:

- SF 133: Report on Budget Execution and Budgetary Resources
- Budget Program and Financing (P&F) Schedule
- FMS 2108: Yearend Closing Statement

**Section VII: Validations and Edits for Fiscal 2014 Reporting—**This section includes required edits and validations for use in fiscal 2014 (GTAS Implementation Testing). The following validation and edit files have been revised:

- Validation Detail
- Edit Detail

## 3. Effective Date

This bulletin is effective immediately.

## 4. Inquiries

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

U.S. Standard General Ledger 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

Date: March 29, 2013

David A. Lebryk
Commissioner

# Treasury Financial Manual

**Bulletin No. 2013-07** **Volume I**

**Retention: April 30, 2014**

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

**Subject: Change to Transmittal Letter No. S2 12-03, U.S. Government Standard General Ledger (USSGL) Treasury Financial Manual (TFM) Supplement**

## 1. Purpose

This TFM bulletin notifies agencies that Part 3 of the USSGL TFM Supplement available at **http://www.fms.treas.gov/ussgl/index.html** has been revised for fiscal 2014 (GTAS Implementation Testing).

## 2. Summary of Changes

The Summary of Changes identifies specific changes made to the USSGL TFM Supplement. The summary heading "consolidated" refers to all changes to date for fiscal 2012, 2013, and 2014 (GTAS Implementation Testing).

**Part 3**—This part includes fiscal 2014 (GTAS Implementation Testing). Reporting includes Sections I through VII. The following Part 3 sections have been revised, as indicated, for fiscal 2014 (GTAS Implementation Testing):

**Section V: Crosswalks to Standard External Reports for Fiscal 2014 (GTAS Implementation Testing)—**This section provides fiscal 2014 (GTAS Implementation Testing) requirements for USSGL accounts that crosswalk to financial reports. The following crosswalks have been revised:

- SF 133: Report on Budget Execution and Budgetary Resources
- Budget Program and Financing (P&F) Schedule

**Section VII: Validations and Edits for Fiscal 2014 Reporting—**This section includes required edits and validations for use in fiscal 2014 (GTAS Implementation Testing). The following validation and edit files have been revised:

- Validation Summary
- Validation Detail
- Edit Summary

## 3. Effective Date

This bulletin is effective immediately.

## 4. Inquiries

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

U.S. Standard General Ledger 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

Date: April 22, 2013

David A. Lebryk
Commissioner

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

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| **Bulletin 2013 -07** | | | | | |
| **Part 3 GTAS Implementation Testing for fiscal 2014** | | | | | |
| **I** | ***USSGL Chart of Accounts:*** | | | | |
| I | None | | | | |
| | | | | | |
| **II** | ***USSGL Accounts and Definitions:*** | | | | |
| II | None | | | | |
| | | | | | |
| **III** | ***USSGL Account Transactions:*** | | | | |
| III | None | | | | |
| | | | | | |
| **IV** | ***USSGL Account Attributes:*** | | | | |
| **IV** | **USSGL Account Attribute Definition Report:** | | | | |
| IV | None | | | | |
| | | | | | |
| **IV** | **USSGL Proprietary and Budgetary Account Attribute Table:** | | | | |
| | | | | | |
| IV | Attribute | | | | |
| IV | None | | | | |
| | | | | | |
| | Account | | | | |
| IV | None | | | | |
| | | | | | |
| **V** | ***USSGL Crosswalks to Standard External Reports:*** | | | | |
| | **SF 133: Report on Budget Execution and Budgetary Resources:** | | | | |
| | Column | | | | |
| V | None | | | | |
| | | | | | |
| | Line | | | | |
| V | 1000 | Added Financing Account Code attribute domain values of "D/G" with Year of Budget Authority Indicator attribute domain value of "Blank" for USSGL account 480200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain values of "BAL/NEW" for USSGL account 480200 | Bulletin 2013-07 | 2014 | 133 |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 1020 | Added Financing Account Code attribute domain values of "D/G" with Year of Budget Authority Indicator attribute domain value of "Blank" for USSGL accounts 480200, 488200, 490200, & 498200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain values of "BAL/NEW" for USSGL accounts 480200 & 490200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain value of "BAL" for USSGL accounts 488200 & 498200 | Bulletin 2013-07 | 2014 | 133 |
| V | 2501 | Added Financing Account Code attribute domain values of "D/G" with Year of Budget Authority Indicator attribute domain value of "Blank" for USSGL accounts 480200 Beginning and Ending, 488200, 490200, & 498200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain values of "BAL/NEW" for USSGL accounts 480200 Beginning and Ending, 488200, 490200, & 498200 | Bulletin 2013-07 | 2014 | 133 |
| V | 2502 | Added Financing Account Code attribute domain values of "D/G" with Year of Budget Authority Indicator attribute domain value of "Blank" for USSGL accounts 480200 Beginning and Ending, 488200, 490200, & 498200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain values of "BAL/NEW" for USSGL accounts 480200 Beginning and Ending, 488200, 490200, & 498200 | Bulletin 2013-07 | 2014 | 133 |
| V | 3020 | Added Financing Account Code attribute domain values of "D/G" with Year of Budget Authority Indicator attribute domain value of "Blank" for USSGL account 498200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain value of "BAL" for USSGL account 498200 | Bulletin 2013-07 | 2014 | 133 |
| V | 4010 | Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain value of "NEW" for USSGL accounts 480200 Beginning and Ending & 490200 | Bulletin 2013-07 | 2014 | 133 |
| V | 4011 | Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain value of "BAL" for USSGL accounts 480200 Beginning and Ending, 488200, 490200 & 498200 | Bulletin 2013-07 | 2014 | 133 |
| | | | | | |
| | **Program and Financing (P&F) Schedule:** | | | | |
| | Column | | | | |
| V | None | | | | |
| | | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| | Line | | | | |
| V | 1000 | Added Financing Account Code attribute domain values of "D/G" with Year of Budget Authority Indicator attribute domain value of "Blank" for USSGL account 480200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain values of "BAL/NEW" for USSGL account 480200 | Bulletin 2013-07 | 2014 | P&F |
| V | 1020 | Added Financing Account Code attribute domain values of "D/G" with Year of Budget Authority Indicator attribute domain value of "Blank" for USSGL accounts 480200, 488200, 490200, & 498200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain values of "BAL/NEW" for USSGL accounts 480200 & 490200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain value of "BAL" for USSGL accounts 488200 & 498200 | Bulletin 2013-07 | 2014 | P&F |
| V | 3020 | Added Financing Account Code attribute domain values of "D/G" with Year of Budget Authority Indicator attribute domain value of "Blank" for USSGL account 498200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain values of "BAL" for USSGL account 498200 | Bulletin 2013-07 | 2014 | P&F |
| V | 4010 | Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain values of "NEW" for USSGL accounts 480200 Beginning and Ending & 490200 | Bulletin 2013-07 | 2014 | P&F |
| V | 4011 | Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain values of "BAL" for USSGL accounts 480200 Beginning and Ending, 488200, 490200 & 498200 | Bulletin 2013-07 | 2014 | P&F |
| | | | | | |
| | **FMS 2108: Yearend Closing Statement:** | | | | |
| | *Unexpended Balances, Investments, and Imprest Funds for Fiscal 2014 Reporting* | | | | |
| | Column | | | | |
| V | None | | | | |
| | | | | | |
| | | | | | |
| | **Balance Sheet**: | | | | |
| | Line | | | | |
| V | None | | | | |
| | | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Net Cost:** | | | | |
| | Line | | | | |
| V | None | | | | |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Changes in Net Position:** | | | | |
| | Line | | | | |
| V | None | | | | |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Budgetary Resources:** | | | | |
| | Column | | | | |
| V | None | | | | |
| | | | | | |
| | Line | | | | |
| | | | | | |
| **VI** | ***USSGL Crosswalks to Reclassified Statements:*** | | | | |
| | **Reclassified Balance Sheet:** | | | | |
| | Line | | | | |
| VI | None | | | | |
| | | | | | |
| | Footnote | | | | |
| VI | None | | | | |
| | | | | | |
| | **Reclassified Statement of Net Cost:** | | | | |
| | Line | | | | |
| VI | None | | | | |
| | | | | | |
| | Footnote | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| VI | None | | | | |
| | | | | | |
| | | | | | |
| | **Reclassified Statement of Changes in Net Position** | | | | |
| | Line | | | | |
| VI | None | | | | |
| | | | | | |
| | Footnote | | | | |
| VI | None | | | | |
| | | | | | |
| | | | | | |
| **VII** | ***Validations and Edits for Fiscal 2014 Reporting*** | | | | |
| | **Validations** | | | | |
| | Validation Number | | | | |
| VII | 23E | Added Pass Rules to allow a Borrowing Source Code domain value of "Blank" for USSGL accounts 439200 and 439300 when Authority Type Code domain value is "C,D,E,F,P,R,and S" | Bulletin 2013-07 | 2014 | VAL |
| VII | 44 | Revised the Description and Error Message | Bulletin 2013-07 | 2014 | VAL |
| | | | | | |
| | **Edits** | | | | |
| | Edit Number | | | | |
| VII | 25 | Revised the Edit Detail | Bulletin 2013-07 | 2014 | EDITS |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Bulletin 2013 - 06** | | | | | |
| **Part 3 GTAS Implementation Testing for fiscal 2014** | | | | | |
| **I** | ***USSGL Chart of Accounts:*** | | | | |
| I | None | | | | |
| | | | | | |
| **II** | ***USSGL Accounts and Definitions:*** | | | | |
| II | None | | | | |
| | | | | | |
| **III** | ***USSGL Account Transactions:*** | | | | |
| III | None | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| | | | | | |
| **IV** | ***USSGL Account Attributes:*** | | | | |
| | **USSGL Proprietary Account Attribute Definition Report:** | | | | |
| | Attribute | | | | |
| IV | Borrowing Source Code | Revised domain values from "F/P/T" to "F/P/T/Blank" | Bulletin 2013-06 | 2014 | ADR |
| IV | Budgetary Proprietary Code | Revised definition | Bulletin 2013-06 | 2014 | ADR |
| IV | Trading Partner Agency Identifier | Revised domain values from "Blank/###" to "###" | Bulletin 2013-06 | 2014 | ADR |
| | | | | | |
| **IV** | **USSGL Proprietary and Budgetary Account Attribute Table:** | | | | |
| | | | | | |
| | Attribute | | | | |
| | None | | | | |
| | | | | | |
| | Account | | | | |
| IV | 411100 | Revised Financing Account Indicator attribute domain values from "D/G/N" to "N"; Revised Credit Cohort Year attribute domain values from "1992-2014" to blank | Bulletin 2013-06 | 2014 | ATT TBL |
| IV | 411200 | Revised Financing Account Indicator attribute domain values from "D/G/N" to "N"; Revised Credit Cohort Year attribute domain values from "1992-2014" to blank | Bulletin 2013-06 | 2014 | ATT TBL |
| IV | 412200 | Revised BEA Category Indicator attribute domain values from "D/M" to "M" | Bulletin 2013-06 | 2014 | ATT TBL |
| IV | 413200 | Revised TAS Status Code attribute domain values from "U/E" to "U"; Revised TAS Status Transitioning Code attribute domain values from "N" to "K/N" | Bulletin 2013-06 | 2014 | ATT TBL |
| IV | 413900 | Revised GTAS Fund Type attribute domain values from "ET" to "EG/EP/ER/ET" | Bulletin 2013-06 | 2014 | ATT TBL |
| IV | 414000 | Revised Authority Type Code attribute domain values from "B/P/S" to "P/S" | Bulletin 2013-06 | 2014 | ATT TBL |
| IV | 416600 | Revised TAS Status Code attribute domain values from "U/E" to "U" | Bulletin 2013-06 | 2014 | ATT TBL |
| IV | 417200 | Revised TAS Status Code attribute domain values from "U/E" to "U"; Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" | Bulletin 2013-06 | 2014 | ATT TBL |
| IV | 417600 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "X/K/N" | Bulletin 2013-06 | 2014 | ATT TBL |
| IV | 419600 | Revised Debit Credit Indicator attribute domain values from "D/C" to "D" | Bulletin 2013-06 | 2014 | ATT TBL |
| IV | 419700 | Revised Debit Credit Indicator attribute domain values from "D/C" to "C" | Bulletin 2013-06 | 2014 | ATT TBL |
| IV | 429500 | Revised TAS Status Code attribute domain values from "U/E" to "U"; Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N"; Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" | Bulletin 2013-06 | 2014 | ATT TBL |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| IV | 438400 | Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ES/ET" to EG/EP/ER/ES/ET/TR" | Bulletin 2013-06 | 2014 | ATT TBL |
| IV | 439200 | Revised Borrow Source attribute domain values from "F/T/P" to "blank/F/T/P" | Bulletin 2013-06 | 2014 | ATT TBL |
| IV | 439300 | Revised Borrow Source attribute domain values from "F/T/P" to "blank/F/T/P" | Bulletin 2013-06 | 2014 | ATT TBL |
| IV | 439800 | Revised TAS Status Code attribute domain values from "U/E" to "U"; Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" | Bulletin 2013-06 | 2014 | ATT TBL |
| IV | 490800 | Revised Apportionment Category B Code attribute domain value "###" to blank; Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N". | Bulletin 2013-06 | 2014 | ATT TBL |
| | | | | | |
| | | | | | |
| **V** | ***USSGL Crosswalks to Standard External Reports:*** | | | | |
| | **SF 133: Report on Budget Execution and Budgetary Resources:** | | | | |
| | Column | | | | |
| V | None | | Bulletin 2013-06 | 2014 | 133 |
| | | | | | |
| | Line | | | | |
| V | 1000 | Revised GTAS Fund Type attribute domain values from "EG/EP/ER/ES/ET" to "EG/EP/ER/ES/ET/TR" for USSGL account 438400; Revised GTAS Fund Type Code attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" for USSGL account 429500; Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL accounts 416600 & 417200; Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 417200 & 439800; Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL accounts 429500 & 490800; Revised BEA Category Indicator attribute domain values from "D/M" to "M" for USSGL account 412200; Revised GTAS Fund Type attribute domain value from "ET" to "EG/EP/ER/ET" for USSGL Account 413900. | Bulletin 2013-06 | 2014 | 133 |
| V | 1010 | Revised Debit Credit Indicator attribute domain values from "D/C" to "C" for USSGL account 419700 | Bulletin 2013-06 | 2014 | 133 |
| V | 1011 | Revised Debit Credit Indicator attribute domain values from "D/C" to "D" for USSGL account 419600 | Bulletin 2013-06 | 2014 | 133 |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 1020 | Add rows for USSGL accounts 439200 and 439300, with Borrowing Source attribute domain value "Blank"; Revised Authority Type attribute domain values from "B/C/D/P/R/S" to “B” with Borrowing Source attribute domain values “F/P/T” for USSGL accounts 439200 and 439300 ; Revised BEA Category Indicator attribute domain values from "D/M" to "M" for USSGL account 412200; Revised Debit Credit Indicator attribute domain values from "D/C" to "C" for USSGL account 419700; Revised Debit Credit Indicator attribute domain values from "D/C" to "D" for USSGL account 419600; Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL accounts 411100 & 411200; Revised Fund Type attribute domain value from "EG/EP/ER/ES/ET" to "EG/EP/ER/ES/ET/TR" for USSGL account 438400; Revised GTAS Fund Type Code attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" for USSGL account 429500; Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL accounts 413200, 416600 & 417200; Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 417200 & 439800; Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL accounts 429500 & 490800 | Bulletin 2013-06 | 2014 | 133 |
| V | 1026 | Revised GTAS Fund Type Code attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" for USSGL account 429500; Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 429500 | Bulletin 2013-06 | 2014 | 133 |
| V | 1100 | Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL accounts 411100 & 411200 | Bulletin 2013-06 | 2014 | 133 |
| V | 1120 | Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL accounts 416600 & 417200; Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL account 417200 | Bulletin 2013-06 | 2014 | 133 |
| V | 1121 | Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL account 416600 | Bulletin 2013-06 | 2014 | 133 |
| V | 1130 | Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200 | Bulletin 2013-06 | 2014 | 133 |
| V | 1131 | Add row for USSGL account 439300, with Borrowing Source attribute domain value "Blank"; Revised Authority Type attribute domain values from "B/D/P/R/S" to “B” with Borrowing Source attribute domain values “F/P/T” for USSGL account 439300 | Bulletin 2013-06 | 2014 | 133 |
| V | 1170 | Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL account 411100 | Bulletin 2013-06 | 2014 | 133 |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 1173 | Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200 | Bulletin 2013-06 | 2014 | 133 |
| V | 1200 | Revised BEA Category Indicator attribute domain values from "D/M" to "M" for USSGL account 412200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL accounts 411100 & 411200 | Bulletin 2013-06 | 2014 | 133 |
| V | 1220 | Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL accounts 416600 & 417200; Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL account 417200 | Bulletin 2013-06 | 2014 | 133 |
| V | 1221 | Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL account 416600 | Bulletin 2013-06 | 2014 | 133 |
| V | 1230 | Add row for USSGL account 439300, with Borrowing Source attribute domain value "Blank"; Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200; Revised Authority Type attribute domain values from "B/D/P/R/S" to “B” with Borrowing Source attribute domain values “F/P/T” for USSGL account 439300 | Bulletin 2013-06 | 2014 | 133 |
| V | 1270 | Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL account 411100 | Bulletin 2013-06 | 2014 | 133 |
| V | 1272 | Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200 | Bulletin 2013-06 | 2014 | 133 |
| V | 1520 | Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL accounts 439200 and 439300 | Bulletin 2013-06 | 2014 | 133 |
| V | 1620 | Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL accounts 439200 and 439300 | Bulletin 2013-06 | 2014 | 133 |
| V | 1702 | Revised GTAS Fund Type attribute domain value from "EG/EP/ER/ET" to "EG/EP/ER/ET/TR" for USSGL account 438400 | Bulletin 2013-06 | 2014 | 133 |
| V | 1722 | Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200 | Bulletin 2013-06 | 2014 | 133 |
| V | 1725 | Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL account 439800 | Bulletin 2013-06 | 2014 | 133 |
| V | 1802 | Revised GTAS Fund Type attribute domain value from "EG/EP/ER/ET" to "EG/EP/ER/ET/TR" for USSGL account 438400 | Bulletin 2013-06 | 2014 | 133 |
| V | 1810 | Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL account 417200; Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL account 417200 | Bulletin 2013-06 | 2014 | 133 |
| V | 1824 | Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL account 439800 | Bulletin 2013-06 | 2014 | 133 |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 2001 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200 | Bulletin 2013-06 | 2014 | 133 |
| V | 2002 | Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200 | Bulletin 2013-06 | 2014 | 133 |
| V | 2003 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200 | Bulletin 2013-06 | 2014 | 133 |
| V | 2101 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200 | Bulletin 2013-06 | 2014 | 133 |
| V | 2102 | Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200 | Bulletin 2013-06 | 2014 | 133 |
| V | 2103 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200 | Bulletin 2013-06 | 2014 | 133 |
| V | 2501 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800 | Bulletin 2013-06 | 2014 | 133 |
| V | 2502 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800 | Bulletin 2013-06 | 2014 | 133 |
| V | 3010 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised SF133 Year of BA attribute domain value from "NEW" to "BAL/NEW" for USSGL account 490200; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200; Revised GTAS Fund Type attribute domain value from "EC/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 490100 | Bulletin 2013-06 | 2014 | 133 |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 3020 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, and 490200 | Bulletin 2013-06 | 2014 | 133 |
| V | 4010 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800 | Bulletin 2013-06 | 2014 | 133 |
| V | 4011 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800 | Bulletin 2013-06 | 2014 | 133 |
| V | 4100 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800 | Bulletin 2013-06 | 2014 | 133 |
| V | 4110 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200 | Bulletin 2013-06 | 2014 | 133 |
| | | | | | |
| | | | | | |
| | **Program and Financing (P&F) Schedule:** | | | | |
| | Column | | | | |
| V | None | | Bulletin 2013-06 | 2014 | P&F |
| | | | | | |
| | Line | | | | |
| V | 0900 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200 | Bulletin 2013-06 | 2014 | P&F |
| V | 1000 | Revised BEA Category Indicator attribute domain values from "D/M" to "M" for USSGL account 412200; Revised GTAS Fund Type attribute domain value from "EG/EP/ER/ES/ET" to "EG/EP/ER/ES/ET/TR" for USSGL account 438400; Revised GTAS Fund Type Code attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" for USSGL account 429500; Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL accounts 417200, 429500 & 439800; Revised GTAS Fund Type attribute domain value from "ET" to "EG/EP/ER/ET" for USSGL account 413900 | Bulletin 2013-06 | 2014 | P&F |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 1020 | Add rows for USSGL accounts 439200 and 439300, with Borrowing Source attribute domain value "Blank"; Revised Authority Type attribute domain values from "B/C/D/P/R/S" to “B” with Borrowing Source attribute domain values “F/P/T” for USSGL accounts 439200 and 439300; Revised BEA Category Indicator attribute domain values from "D/M" to "M" for USSGL account 412200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL accounts 411100 & 411200; Revised GTAS Fund Type attribute domain value from "EG/EP/ER/ES/ET" to "EG/EP/ER/ES/ET/TR" for USSGL account 438400; Revised GTAS Fund Type Code attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" for USSGL account 429500; Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL accounts 417200, 429500, 490800 | Bulletin 2013-06 | 2014 | P&F |
| V | 1026 | Revised GTAS Fund Type Code attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" for USSGL account 429500; Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 429500 | Bulletin 2013-06 | 2014 | P&F |
| V | 1100 | Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL accounts 411100 & 411200 | Bulletin 2013-06 | 2014 | P&F |
| V | 1120 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 417200 | Bulletin 2013-06 | 2014 | P&F |
| V | 1130 | Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200 | Bulletin 2013-06 | 2014 | P&F |
| V | 1131 | Add row for USSGL account 439300, with Borrowing Source attribute domain value "Blank"; Revised Authority Type attribute domain values from "B/D/P/R/S" to “B” with Borrowing Source attribute domain values “F/P/T” for USSGL account 439300 | Bulletin 2013-06 | 2014 | P&F |
| V | 1170 | Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL account 411100 | Bulletin 2013-06 | 2014 | P&F |
| V | 1173 | Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200 | Bulletin 2013-06 | 2014 | P&F |
| V | 1200 | Revised BEA Category Indicator attribute domain values from "D/M" to "M" for USSGL account 412200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL accounts 411100 & 411200 | Bulletin 2013-06 | 2014 | P&F |
| V | 1220 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 417200 | Bulletin 2013-06 | 2014 | P&F |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 1230 | Add row for USSGL account 439300, with Borrowing Source attribute domain value "Blank"; Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200; Revised Authority Type attribute domain values from "B/D/P/R/S" to “B” with Borrowing Source attribute domain values “F/P/T” for USSGL account 439300 | Bulletin 2013-06 | 2014 | P&F |
| V | 1270 | Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL account 411100 | Bulletin 2013-06 | 2014 | P&F |
| V | 1272 | Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200 | Bulletin 2013-06 | 2014 | P&F |
| V | 1520 | Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL accounts 439200 and 439300 | Bulletin 2013-06 | 2014 | P&F |
| V | 1620 | Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL accounts 439200 and 439300 | Bulletin 2013-06 | 2014 | P&F |
| V | 1702 | Revised GTAS Fund Type attribute domain value from "EG/EP/ER/ET" to "EG/EP/ER/ET/TR" for USSGL account 438400 | Bulletin 2013-06 | 2014 | P&F |
| V | 1722 | Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200 | Bulletin 2013-06 | 2014 | P&F |
| V | 1725 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 439800 | Bulletin 2013-06 | 2014 | P&F |
| V | 1802 | Revised GTAS Fund Type attribute domain value from "EG/EP/ER/ET" to "EG/EP/ER/ET/TR" for USSGL account 438400 | Bulletin 2013-06 | 2014 | P&F |
| V | 1810 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 417200 | Bulletin 2013-06 | 2014 | P&F |
| V | 1824 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 439800 | Bulletin 2013-06 | 2014 | P&F |
| V | 1952 | Deleted USSGL accounts 416600, 417200; Revised GTAS Fund Type attribute domain values from "ET" to "EG/EP/ER/ET for USSGL account 413900 | Bulletin 2013-06 | 2014 | P&F |
| V | 3010 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200 | Bulletin 2013-06 | 2014 | P&F |
| V | 3020 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, and 490200 | Bulletin 2013-06 | 2014 | P&F |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 4010 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800 | Bulletin 2013-06 | 2014 | P&F |
| V | 4011 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800 | Bulletin 2013-06 | 2014 | P&F |
| V | 4100 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800 | Bulletin 2013-06 | 2014 | P&F |
| V | 4110 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200 | Bulletin 2013-06 | 2014 | P&F |
| V | 5090 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 439800; Revised GTAS Fund Type attribute domain value from "EG/EP/ER/ET" to "EG/EP/ER/ET/TR" for USSGL account 438400 | Bulletin 2013-06 | 2014 | P&F |
| V | 5091 | Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 439800; Revised GTAS Fund Type attribute domain value from "EG/EP/ER" to "EG/EP/ER/TR" for USSGL account 438400 | Bulletin 2013-06 | 2014 | P&F |
| | | | | | |
| | **FMS 2108: Yearend Closing Statement:** | | | | |
| | *Unexpended Balances, Investments, and Imprest Funds for Fiscal 2014 Reporting* | | | | |
| | Column | | | | |
| V | 2 | Deleted USSGL account 119000 | Bulletin 2013-06 | 2014 | FMS 2108 |
| V | 5 | Deleted Borrow Source attribute domain values “F/P/T” from USSGL accounts 439200 and 439300 | Bulletin 2013-06 | 2014 | FMS 2108 |
| V | 10 | Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL account 417200 | Bulletin 2013-06 | 2014 | FMS 2108 |
| V | 11 | Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL account 439800 | Bulletin 2013-06 | 2014 | FMS 2108 |
| | | | | | |
| | **Balance Sheet**: | | | | |
| | Line | | | | |
| V | None | | | | |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Net Cost:** | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| | Line | | | | |
| V | None | | | | |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Changes in Net Position:** | | | | |
| | Line | | | | |
| V | None | | | | |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Budgetary Resources:** | | | | |
| | Column | | | | |
| V | None | | | | |
| | | | | | |
| | Line | | | | |
| | | | | | |
| **VI** | ***USSGL Crosswalks to Reclassified Statements:*** | | | | |
| | **Reclassified Balance Sheet:** | | | | |
| | Line | | | | |
| VI | None | | | | |
| | | | | | |
| | Footnote | | | | |
| VI | None | | | | |
| | | | | | |
| | **Reclassified Statement of Net Cost:** | | | | |
| | Line | | | | |
| VI | None | | | | |
| | | | | | |
| | Footnote | | | | |
| VI | None | | | | |
| | | | | | |
| | | | | | |
| | **Reclassified Statement of Changes in Net Position** | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| | Line | | | | |
| VI | None | | | | |
| | | | | | |
| | Footnote | | | | |
| VI | None | | | | |
| | | | | | |
| | | | | | |
| **VII** | ***Validations and Edits for Fiscal 2014 Reporting*** | | | | |
| | **Validations** | | | | |
| | Validation Number | | | | |
| VII | 23E | Deleted lines that would cause an agency to Fail if Borrowing Source was left Blank. The only reason a Borrowing Source of Blank should Fail is if the Authority Type is B (Borrowing Authority). All other Authority Types (C,D,E,F,P,R,and S) should Pass if Borrowing Source is blank. | Bulletin 2013-06 | 2014 | VAL |
| | | | | | |
| | **Edits** | | | | |
| | Edit Number | | | | |
| VII | 59 | Added following Trading Partner and Main to USSGL account 214100: 011 1499; 012 1499; 013 1499; 014 1499; 019 1499; 027 1499; 036 1499; 068 1499; 069 1499; 070 1499; 071 1499; 072 1499; 073 1400; 075 1499; 083 1499; 086 1499; 089 1499; 091 1499; 097 1499, 020 1338; 020 1360; 020 1363; 020 1408; 020 1413; 020 1417; 020 1418; 020 1433 and 020 1495 | Bulletin 2013-06 | 2014 | EDITS |
| VII | 60 | Added following Trading Partner and Main to USSGL account 251000: 011 1499; 012 1499; 013 1499; 014 1499; 019 1499; 027 1499; 036 1499; 068 1499; 069 1499; 070 1499; 071 1499; 072 1499; 073 1400; 075 1499; 083 1499; 086 1499; 089 1499; 091 1499; 097 1499, 020 1338; 020 1360; 020 1363; 020 1408; 020 1413; 020 1417; 020 1418; 020 1433 and 020 1495; Also added USSGL 251100 and included the following Trading Partner and Main accounts: 020 1401; 020 1495; 020 1418; 020 1413; 020 1497; 020 1417; 020 1350; 020 1433; 020 1351; 020 1360 and 020 1338 | Bulletin 2013-06 | 2014 | EDITS |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| VII | 61 | Added following Trading Partner and Main to USSGL account 631000: 011 1499; 012 1499; 013 1499; 014 1499; 019 1499; 027 1499; 036 1499; 068 1499; 069 1499; 070 1499; 071 1499; 072 1499; 073 1400; 075 1499; 083 1499; 086 1499; 089 1499; 091 1499; 097 1499, 020 1338; 020 1360; 020 1363; 020 1408; 020 1413; 020 1417; 020 1418; 020 1433 and 020 1495; Also added USSGL 711200 and 721200 and included the following Trading Partner and Main accounts: 020 1401; 020 1495; 020 1418; 020 1413; 020 1497; 020 1417; 020 1350; 020 1433; 020 1351; 020 1360 and 020 1338 | Bulletin 2013-06 | 2014 | EDITS |
| | | | | | |
| **Bulletin 2013 - 05** | | | | | |
| **Part 2 Fiscal 2013** | | | | | |
| | | | | | |
| | | | | | |
| **I** | ***USSGL Chart of Accounts:*** | | | | |
| I | 2533 | Revised normal balance | Bulletin 2013-05 | 2013 | COA |
| | | | | | |
| **II** | ***USSGL Accounts and Definitions:*** | | | | |
| II | 2533 | Revised normal balance and definition | Bulletin 2013-05 | 2013 | DEF |
| | | | | | |
| **III** | ***USSGL Account Transactions:*** | | | | |
| III | None | | | | |
| | | | | | |
| **IV** | ***USSGL Account Attributes:*** | | | | |
| | **USSGL Proprietary Account Attribute Definition Report:** | | | | |
| | None | | | | |
| | | | | | |
| **IV** | **USSGL Proprietary Account Attribute Table:** | | | | |
| IV | 2400 | Revised Federal/Nonfederal Code attribute domain value from "Y" to "N" | Bulletin 2013-05 | 2013 | PROP TBL |
| IV | 2534 | Added attribute domain value "Y" to Federal NonFederal Indicator, Trading Partner and Covered NotCovered Code attributes | Bulletin 2013-05 | 2013 | PROP TBL |
| | | | | | |
| | | | | | |
| IV | **FACTS II - Attribute Definition Report:** | | | | |
| | None | | | | |
| | | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| IV | **FACTS II USSGL Account Attribute Table:** | | | | |
| IV | 1190 | Added | Bulletin 2013-05 | 2013 | ATT TBL |
| IV | 1342 | Deleted | Bulletin 2013-05 | 2013 | ATT TBL |
| IV | 1612 | Deleted | Bulletin 2013-05 | 2013 | ATT TBL |
| IV | 1613 | Deleted | Bulletin 2013-05 | 2013 | ATT TBL |
| IV | 4060 | Added Apportionment Category Attribute | Bulletin 2013-05 | 2013 | ATT TBL |
| IV | 4070 | Added Apportionment Category Attribute | Bulletin 2013-05 | 2013 | ATT TBL |
| IV | 4210 | Added Apportionment Category Attribute | Bulletin 2013-05 | 2013 | ATT TBL |
| IV | 4310 | Added Apportionment Category Attribute; Deleted BEA Category Indicator Attribute | Bulletin 2013-05 | 2013 | ATT TBL |
| IV | 4420 | Deleted BEA Category Indicator Attribute | Bulletin 2013-05 | 2013 | ATT TBL |
| IV | 4430 | Deleted BEA Category Indicator Attribute | Bulletin 2013-05 | 2013 | ATT TBL |
| IV | 4450 | Deleted BEA Category Indicator Attribute | Bulletin 2013-05 | 2013 | ATT TBL |
| IV | 4510 | Deleted BEA Category Indicator Attribute | Bulletin 2013-05 | 2013 | ATT TBL |
| IV | 4590 | Deleted BEA Category Indicator Attribute | Bulletin 2013-05 | 2013 | ATT TBL |
| IV | 4610 | Deleted BEA Category Indicator Attribute | Bulletin 2013-05 | 2013 | ATT TBL |
| IV | 4620 | Deleted BEA Category Indicator Attribute | Bulletin 2013-05 | 2013 | ATT TBL |
| IV | 4630 | Deleted BEA Category Indicator Attribute | Bulletin 2013-05 | 2013 | ATT TBL |
| IV | 4650 | Deleted BEA Category Indicator Attribute | Bulletin 2013-05 | 2013 | ATT TBL |
| IV | 4690 | Deleted BEA Category Indicator Attribute | Bulletin 2013-05 | 2013 | ATT TBL |
| IV | 4700 | Deleted Apportionment Category Attribute; Deleted BEA Category Indicator Attribute | Bulletin 2013-05 | 2013 | ATT TBL |
| IV | 4720 | Deleted BEA Category Indicator Attribute | Bulletin 2013-05 | 2013 | ATT TBL |
| | | | | | |
| **V** | ***USSGL Crosswalks to Standard External Reports:*** | | | | |
| | **SF 133: Report on Budget Execution and Budgetary Resources, and Schedule P: Program and Financing (P&F):** | | | | |
| | Column | | | | |
| V | P&F TAFS Status | Added | Bulletin 2013-05 | 2013 | P&F |
| | | | | | |
| | Line | | | | |
| V | 1010 | Added Debit Function Indicator attribute domain value "+" for USSGL account 4197; Added Credit Function Indicator attribute domain value "-" for USSGL account 4197 | Bulletin 2013-05 | 2013 | 133 |
| V | 1011 | Added Debit Function Indicator attribute domain value "+" for USSGL account 4196; Added Credit Function Indicator attribute domain value "-" for USSGL account 4196 | Bulletin 2013-05 | 2013 | 133 |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 1020 | Added Debit Function Indicator attribute domain value "+" for USSGL account 4196; Added Credit Function Indicator attribute domain value "-" for USSGL account 4196; Added Debit Function Indicator attribute domain value "+" for USSGL account 4197; Added Credit Function Indicator attribute domain value "-" for USSGL account 4197 | Bulletin 2013-05 | 2013 | 133 |
| V | 1950 | Deleted USSGL account 4350 | Bulletin 2013-05 | 2013 | P&F |
| V | 1954 | Deleted USSGL account 4350 | Bulletin 2013-05 | 2013 | P&F |
| V | 2501 | Deleted Apportionment Category attribute domain value "A/B" for USSGL account 4700 | Bulletin 2013-05 | 2013 | P&F |
| V | 4011 | Added Additional Information "1" for USSGL account 490800; Deleted Additional Information "4" for USSGL account 490800 | Bulletin 2013-05 | 2013 | 133/P&F |
| V | 5010 | Added USSGL accounts 1205, 1209, 1670, 1671, 1672, and 1679 | Bulletin 2013-05 | 2013 | P&F |
| V | 5011 | Added USSGL accounts 1205, 1209, 1670, 1671, 1672, and 1679 | Bulletin 2013-05 | 2013 | P&F |
| V | 5082 | Added USSGL account 4128 | Bulletin 2013-05 | 2013 | P&F |
| | | | | | |
| | **FMS 2108: Yearend Closing Statement:** | | | | |
| | *Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 Reporting* | | | | |
| | Column | | | | |
| V | 2 | Deleted USSGL account 1618 | Bulletin 2013-05 | 2013 | FMS 2108 |
| V | 6 | Added USSGL accounts1190, 1193, 1194, 1205, 1209, 1670, 1671, 1672, and 1679 | Bulletin 2013-05 | 2013 | FMS 2108 |
| V | 6 | Deleted USSGL accounts 1342, 1611, 1612 and 1613 with RT7 931 | Bulletin 2013-05 | 2013 | FMS 2108 |
| | | | | | |
| | Footnote | | | | |
| V | 2 | Revised footnote by adding RT7 961 and 965 | Bulletin 2013-03 | 2013 | FMS 2108 |
| | | | | | |
| | **Balance Sheet**: | | | | |
| | Line | | | | |
| V | 3 | Deleted duplicate USSGL account 1320 | Bulletin 2013-05 | 2013 | BS |
| V | 9 | Deleted duplicate USSGL account 1320 | Bulletin 2013-05 | 2013 | BS |
| V | 18 | Deleted duplicate USSGL account 2533 | Bulletin 2013-05 | 2013 | BS |
| V | 19 | Deleted duplicate USSGL account 2970 | Bulletin 2013-05 | 2013 | BS |
| V | 23 | Deleted duplicate USSGL account 2533 | Bulletin 2013-05 | 2013 | BS |
| V | 32 | Deleted duplicate USSGL accounts 5400 and 5409 | Bulletin 2013-05 | 2013 | BS |
| V | 33 | Deleted duplicate USSGL accounts 5400 and 5409 | Bulletin 2013-05 | 2013 | BS |
| | | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Net Cost:** | | | | |
| | Line | | | | |
| V | None | | | | |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Changes in Net Position:** | | | | |
| | Line | | | | |
| V | 6 | Deleted duplicate USSGL accounts 540000 and 540900 | Bulletin 2013-05 | 2013 | SCNP |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Budgetary Resources:** | | | | |
| | Column | | | | |
| V | None | | | | |
| | | | | | |
| | Line | | | | |
| V | 3006 | Deleted USSGL accounts 4199, 4221, 4225, 4230, 4232, 4233, 4234, 4251, 4283, 4285, 4286 and 4287 | Bulletin 2013-05 | 2013 | SBR |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Custodial Activity:** | | | | |
| | Line | | | | |
| V | None | | | | |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| **Part 3 GTAS Implementation Testing for fiscal 2014** | | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| **I** | ***USSGL Chart of Accounts:*** | | | | |
| I | 253300 | Revised normal balance | Bulletin 2013-05 | 2014 | COA |
| | | | | | |
| **II** | ***USSGL Accounts and Definitions:*** | | | | |
| II | 253300 | Revised normal balance | Bulletin 2013-05 | 2014 | DEF |
| | | | | | |
| **III** | ***USSGL Account Transactions:*** | | | | |
| III | None | | | | |
| | | | | | |
| **IV** | ***USSGL Account Attributes:*** | | | | |
| | **USSGL Proprietary Account Attribute Definition Report:** | | | | |
| | None | | | | |
| | | | | | |
| IV | **USSGL Proprietary and Budgetary Account Attribute Table:** | | | | |
| | | | | | |
| | Attribute | | | | |
| IV | Trading Partner Main | Deleted domain value "blank" from USSGL Accounts 101000, 109000, 132500, 137300, 192100, 241000, 294000, 298000, 298500, 310100, 310500, 310600, 310700, 310800, 310900, 532000, 532400, 570000, 570500, 570800, 570900, 579000, 579100, 580000, 580100, 580200, 580300, 580400, 580500, 580600, 582000, 582100, 582200, 582300, 582400, 582500, 582600, 583000, 583100, 583200, 583300, 583400, 583500, 583600, 589000, 589100, 589200, 589300, 589400, 589500, 589600, 591900, 599000, 599100, 599300, 599400, 740000, 740100, 740500, 750000 | Bulletin 2013-05 | 2014 | ATT TBL |
| | | | | | |
| | Account | | | | |
| IV | 109000 | Revised Begin End Indicator attribute domain value from "B/E" to "E" | Bulletin 2013-05 | 2014 | ATT TBL |
| IV | 112000 | Revised TAS Status attribute domain value from "U" to "U/E" | Bulletin 2013-05 | 2014 | ATT TBL |
| IV | 253300 | Revised normal balance | Bulletin 2013-05 | 2014 | ATT TBL |
| IV | 431000 | Deleted Federal NonFederal Code, Trading Partner and Trading Partner Main attribute domain values | Bulletin 2013-05 | 2014 | ATT TBL |
| | | | | | |
| **V** | ***USSGL Crosswalks to Standard External Reports:*** | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| | **SF 133: Report on Budget Execution and Budgetary Resources:** | | | | |
| | Column | | | | |
| V | Credit | Revised Credit value from "+" to "-" where duplicated against the Debit column on lines 1101, 1134, 1137, 1220, 1230, 1271, and 1702; Revised Credit value from "-" to "+" where duplicated against the Debit column on line 3010 | Bulletin 2013-05 | 2014 | 133 |
| V | Fed/NonFed | Deleted attribute domain value "F" for USSGL account 431000 for lines 1041, 2403, 2501, 2502, 2503 and 2504 | Bulletin 2013-05 | 2014 | 133 |
| | | | | | |
| | Line | | | | |
| V | 1027 | Added subtitle | Bulletin 2013-05 | 2014 | 133 |
| V | 1028 | Added subtitle | Bulletin 2013-05 | 2014 | 133 |
| V | 1104 | Revised Authority Type Code attribute domain value from "P" to "E" for USSGL account 411900 | Bulletin 2013-05 | 2014 | 133 |
| V | 1134 | Revised Debit value from "-" to "+" and Credit value from "+" to "-" for USSGL account 4397 with TAS Status attribute domain value "U/E" and Begin/End attribute domain value "E"; Revised Debit value from "+" to "-" and Credit value from "-" to "+" for USSGL account 4397 with TAS Status attribute domain value "U/E" and Begin/End attribute domain value "B" | Bulletin 2013-05 | 2014 | 133 |
| V | 1400 | Added Additional Information "1" to USSGL account 412600 | Bulletin 2013-05 | 2014 | 133 |
| V | 2002 | Added Additional Information "1" to USSGL accounts 480100, 480200 and 490100 | Bulletin 2013-05 | 2014 | 133 |
| V | 2102 | Added Additional Information "1" to USSGL accounts 480100, 480200 and 490100 | Bulletin 2013-05 | 2014 | 133 |
| V | 4011 | Added Additional Information "1" for USSGL account 490800; Deleted Additional Information "4" for USSGL account 490800 | Bulletin 2013-05 | 2014 | 133 |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Program and Financing (P&F) Schedule:** | | | | |
| | Column | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | Credit | Revised Credit value from "+" to "-" where duplicated against the Debit column on lines 1013, 1026, 1101, 1120, 1121, 1134, 1137, 1170, 1171, 1200, 1201, 1220, 1221, 1230, 1235, 1238, 1271, 1400, 1510, 1511, 1522, 1610, 1611, 1622, 1700, 1701, 1702, 1711, 1725, 1800, 1801, 1802, 1810, 1824, and 3020; Revised Credit value from "-" to "+" where duplicated against the Debit column on lines 0900, 3010, 3070, 4010, 4050, 4100, 4110, and 4140 | Bulletin 2013-05 | 2014 | P&F |
| | | | | | |
| | Line | | | | |
| V | 1103 | Revised Authority Type Code attribute domain value from "P" to "F" for USSGL account 411900 | Bulletin 2013-05 | 2014 | P&F |
| V | 1104 | Revised Authority Type Code attribute domain value from "P" to "E" for USSGL account 411900 | Bulletin 2013-05 | 2014 | P&F |
| V | 1400 | Added Additional Information "1" to USSGL account 412600 | Bulletin 2013-05 | 2014 | P&F |
| V | 1950 | Deleted USSGL account 435000 | Bulletin 2013-05 | 2014 | P&F |
| V | 1954 | Deleted USSGL account 435000 | Bulletin 2013-05 | 2014 | P&F |
| V | 4011 | Added Additional Information "1" for USSGL account 490800; Deleted Additional Information "4" for USSGL account 490800 | Bulletin 2013-05 | 2014 | P&F |
| V | 5010 | Added USSGL accounts 120500, 120900, 167000, 167100, 167200, and 167900 | Bulletin 2013-05 | 2014 | P&F |
| V | 5011 | Added USSGL accounts 120500, 120900, 167000, 167100, 167200, and 167900 | Bulletin 2013-05 | 2014 | P&F |
| V | 5082 | Added USSGL account 412800 | Bulletin 2013-05 | 2014 | P&F |
| | | | | | |
| | **FMS 2108: Yearend Closing Statement:** | | | | |
| | *Unexpended Balances, Investments, and Imprest Funds for Fiscal 2014 Reporting* | | | | |
| | Column | | | | |
| V | 2 | Added USSGL account 119000 | Bulletin 2013-05 | 2014 | FMS 2108 |
| V | 2 | Deleted USSGL accounts 134200, 161100, 161200, and 161300 with Business Line ANAMTDISCPREM | Bulletin 2013-05 | 2014 | FMS 2108 |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Balance Sheet**: | | | | |
| | Line | | | | |
| V | None | | | | |
| | | | | | |
| | Footnote | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | None | | | | |
| | | | | | |
| | **Statement of Net Cost:** | | | | |
| | Line | | | | |
| V | None | | | | |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Changes in Net Position:** | | | | |
| | Line | | | | |
| V | None | | | | |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Budgetary Resources:** | | | | |
| | Column | | | | |
| V | None | | | | |
| | | | | | |
| | Line | | | | |
| V | 1043 | Deleted Federal/Nonfederal attribute domain value "F" from USSGL account 431000 | Bulletin 2013-05 | 2014 | SBR |
| V | 1290 | Added Authority Type Code attribute domain value "E" and "F" for USSGL 411900 | Bulletin 2013-05 | 2014 | SBR |
| V | 2404 | Deleted Federal/Nonfederal attribute domain value "F" from USSGL account 431000 | Bulletin 2013-05 | 2014 | SBR |
| V | 3006 | Deleted USSGL accounts 4199, 4221, 4225, 4230, 4232, 4233, 4234, 4251, 4283, 4285, 4286, and 4287 | Bulletin 2013-05 | 2014 | SBR |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Custodial Activity:** | | | | |
| | Line | | | | |
| V | 7 | Added footnote 2 to USSGL accounts 131000 and 131900 | Bulletin 2013-05 | 2014 | SCA |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 7 | Added footnote 1 to USSGL accounts 134000, 134100, 134200, 134300, 134500, 134600, 134700, and 134800 | Bulletin 2013-05 | 2014 | SCA |
| V | 11 | Added footnotes 7 and 8 to USSGL account 298000 | Bulletin 2013-05 | 2014 | SCA |
| V | 11 | Added footnote 6 to account USSGL 599000 | Bulletin 2013-05 | 2014 | SCA |
| V | 12 | Added footnotes 2 and 9 to USSGL account 298000 | Bulletin 2013-05 | 2014 | SCA |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| **VI** | ***USSGL Crosswalks to Reclassified Statements:*** | | | | |
| | **Reclassified Balance Sheet:** | | | | |
| | Line | | | | |
| VI | | | | | |
| | | | | | |
| | Footnote | | | | |
| VI | None | | | | |
| | | | | | |
| | **Reclassified Statement of Net Cost:** | | | | |
| | Line | | | | |
| VI | None | | | | |
| | | | | | |
| | Footnote | | | | |
| VI | None | | | | |
| | | | | | |
| | | | | | |
| | **Reclassified Statement of Changes in Net Position** | | | | |
| | Line | | | | |
| VI | None | | | | |
| | | | | | |
| | Footnote | | | | |
| VI | None | | | | |
| | | | | | |
| | | | | | |
| **VII** | ***Edits and Validations for Fiscal 2014 Reporting*** | | | | |
| | **Edits** | | | | |
| | Edit Number | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| VII | 1 | Revised all applicable periods as Fatal | Bulletin 2013-05 | 2014 | EDITS |
| VII | 2 | Added SF133 Line 1104 | Bulletin 2013-05 | 2014 | EDITS |
| VII | 45 | Added 134400 to the right side of the closing edit | Bulletin 2013-05 | 2014 | EDITS |
| VII | 56 | Added a row including USSGL 134200, Begin/End E, Fed/NonFed F, Trading Partner 020, and Trading Partner Main code 0551; Revised Trading Partner code to be 020 and Added Trading Partner Main code 0550 | Bulletin 2013-05 | 2014 | EDITS |
| VII | 57 | Added USSGL 161000, Begin/End E, Fed/NonFed F Trading Partner 020, and Trading Partner Main code 0505; Deleted USSGL 161000, 161100, 161200, 161300, 161800, 163000,163100, and 163300, Begin/End E, and Fed/NonFed F for Trading Partner 020 and Trading Partner Main codes 1337, 1350, 1351, 1401, 1497, and 1499; Revised Trading Partner Main code from 0550 to 0500 for USSGL 161000 and 163000 | Bulletin 2013-05 | 2014 | EDITS |
| VII | 58 | Added USSGL 531100, Begin/End E, Fed/NonFed F, Trading Partner 020, and Trading Partner Main 0551; Deleted USSGL 531100, 711100, and 721100, Begin/End E, Fed/NonFed F, Trading Partner 020, and Trading Partner Main codes 1337, 1350, 1351, 1401, 1497, 1499 | Bulletin 2013-05 | 2014 | EDITS |
| VII | 62 | Revised Trading Partner Main code from 0550 to 4521 | Bulletin 2013-05 | 2014 | EDITS |
| VII | 63 | Revised Trading Partner Main code from 0550 to 4521 | Bulletin 2013-05 | 2014 | EDITS |
| VII | 64 | Revised Trading Partner Main code from 0550 to 4521 | Bulletin 2013-05 | 2014 | EDITS |
| | | | | | |
| | **Validations** | | | | |
| | Validation Number | | | | |
| VII | 8E | Deleted | Bulletin 2013-05 | 2014 | VAL |
| VII | 13E | Deleted | Bulletin 2013-05 | 2014 | VAL |
| VII | 29E | Added validation exception | Bulletin 2013-05 | 2014 | VAL |
| VII | 30E | Added validation exception | Bulletin 2013-05 | 2014 | VAL |
| VII | 34E | Added USSGLs 421200, 422100, 422200, 423100, 425100, 425200, 425300, and 497200 | Bulletin 2013-05 | 2014 | VAL |
| VII | 42 | Deleted | Bulletin 2013-05 | 2014 | VAL |
| VII | 43 | Deleted | Bulletin 2013-05 | 2014 | VAL |
| VII | 44- 55 | Renumbered validations 44 -55 to 42 - 53 | Bulletin 2013-05 | 2014 | VAL |
| VII | 46 (old 48) | Added TAS XXXX: TAS Restrictions for Non-Federal Exceptions | Bulletin 2013-05 | 2014 | VAL |
| VII | 47 (old 49) | Revised description | Bulletin 2013-05 | 2014 | VAL |
| | | | | | |
| | | | | | |
| **Bulletin 2013 - 02** | | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| **Part 1 Fiscal 2012** | | | | | |
| | | | | | |
| | | | | | |
| **I** | ***USSGL Chart of Accounts:*** | | | | |
| I | None | | | | |
| | | | | | |
| **II** | ***USSGL Accounts and Definitions:*** | | | | |
| II | None | | | | |
| | | | | | |
| | | | | | |
| **III** | ***USSGL Account Transactions:*** | | | | |
| III | None | | | | |
| | | | | | |
| | | | | | |
| **IV** | ***USSGL Account Attributes:*** | | | | |
| | **USSGL Proprietary Account Attribute Definition Report:** | | | | |
| | None | | | | |
| | | | | | |
| | | | | | |
| **IV** | **USSGL Proprietary Account Attribute Table:** | | | | |
| IV | None | | | | |
| | | | | | |
| | | | | | |
| IV | **FACTS II - Attribute Definition Report:** | | | | |
| | None | | | | |
| | | | | | |
| | | | | | |
| IV | **FACTS II USSGL Account Attribute Table:** | | | | |
| IV | 1190 | Added | Bulletin 2013-02 | 2012 | ATT TBL |
| | | | | | |
| | | | | | |
| **V** | ***USSGL Crosswalks to Standard External Reports:*** | | | | |
| | **SF 133: Report on Budget Execution and Budgetary Resources, and Schedule P: Program and Financing (P&F):** | | | | |
| | Column | | | | |
| V | None | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| | | | | | |
| | Line | | | | |
| V | 1950 | Deleted USSGL account 4350 | Bulletin 2013-02 | 2012 | P&F |
| V | 1954 | Deleted USSGL account 4350 | Bulletin 2013-02 | 2012 | P&F |
| V | 5010 | Added USSGL accounts 1205, 1209, 1670, 1671, 1672, and 1679 | Bulletin 2013-02 | 2012 | P&F |
| V | 5011 | Added USSGL accounts 1205, 1209, 1670, 1671, 1672, and 1679 | Bulletin 2013-02 | 2012 | P&F |
| V | 5082 | Added USSGL account 4128 | Bulletin 2013-02 | 2012 | P&F |
| | | | | | |
| | | | | | |
| | **FMS 2108: Yearend Closing Statement:** | | | | |
| | *Unexpended Balances, Investments, and Imprest Funds for Fiscal 2012 Reporting* | | | | |
| | Unexpended Balances, Treasury Appropriation Fund Symbols With Imprest Funds: | | | | |
| | Column | | | | |
| V | 6 | Added USSGL accounts 1190, 1193 and 1194 | Bulletin 2013-02 | 2012 | FMS 2108 |
| | | | | | |
| | Footnote | | | | |
| V | 2 | Added Authorization Indicators 961 and 965 | Bulletin 2013-02 | 2012 | FMS 2108 |
| | | | | | |
| | **Balance Sheet**: | | | | |
| | Line | | | | |
| V | None | | | | |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Net Cost:** | | | | |
| | Line | | | | |
| V | 1 | Deleted duplicate USSGL account 6338 | Bulletin 2013-02 | 2012 | SNC |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Changes in Net Position:** | | | | |
| | Line | | | | |
| V | None | | | | |
| | | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Budgetary Resources:** | | | | |
| | Column | | | | |
| V | None | | | | |
| | | | | | |
| | Line | | | | |
| V | None | | | | |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Custodial Activity:** | | | | |
| | Line | | | | |
| V | None | | | | |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| **VI** | ***USSGL Crosswalks to Reclassified Statements:*** | | | | |
| | **Reclassified Balance Sheet:** | | | | |
| | Line | | | | |
| VI | 2.8 | Added USSGL accounts 1660 and 1661 | Bulletin 2013-02 | 2012 | RBS |
| VI | 2.9 | Deleted USSGL accounts 1660 and 1661 | Bulletin 2013-02 | 2012 | RBS |
| VI | 6.10 | Added Fed/NonFed attribute domain value "N" for USSGL account 2410 | Bulletin 2013-02 | 2012 | RBS |
| | | | | | |
| VI | Footnote | | | | |
| | 11 | Revised | Bulletin 2013-02 | 2012 | RBS |
| | | | | | |
| | **Reclassified Statement of Net Cost:** | | | | |
| | Line | | | | |
| VI | None | | | | |
| | | | | | |
| | Footnote | | | | |
| VI | None | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| | | | | | |
| | **Reclassified Statement of Changes in Net Position** | | | | |
| | Line | | | | |
| VI | None | | | | |
| | | | | | |
| | | | | | |
| | Footnote | | | | |
| VI | None | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **T/L S2 12-03** | | | | | |
| **Part 1 Fiscal 2012** | | | | | |
| | | | | | |
| | | | | | |
| **I** | ***USSGL Chart of Accounts:*** | | | | |
| I | 1205 | Added | T/L S2 12-03 | 2012 | COA |
| I | 1209 | Added | T/L S2 12-03 | 2012 | COA |
| I | 1344 | Added | T/L S2 12-03 | 2012 | COA |
| I | 1384 | Added | T/L S2 12-03 | 2012 | COA |
| I | 1670 | Added | T/L S2 12-03 | 2012 | COA |
| I | 1671 | Added | T/L S2 12-03 | 2012 | COA |
| I | 1672 | Added | T/L S2 12-03 | 2012 | COA |
| I | 1679 | Added | T/L S2 12-03 | 2012 | COA |
| I | 2192 | Added | T/L S2 12-03 | 2012 | COA |
| I | 2193 | Added | T/L S2 12-03 | 2012 | COA |
| I | 4295 | Revised title | T/L S2 12-03 | 2012 | COA |
| I | 6338 | Added | T/L S2 12-03 | 2012 | COA |
| I | 7181 | Added | T/L S2 12-03 | 2012 | COA |
| I | 7191 | Added | T/L S2 12-03 | 2012 | COA |
| I | 7281 | Added | T/L S2 12-03 | 2012 | COA |
| I | 7291 | Added | T/L S2 12-03 | 2012 | COA |
| | | | | | |
| | | | | | |
| **II** | ***USSGL Accounts and Definitions:*** | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| II | 1205 | Added | T/L S2 12-03 | 2012 | DEF |
| II | 1209 | Added | T/L S2 12-03 | 2012 | DEF |
| II | 1344 | Added | T/L S2 12-03 | 2012 | DEF |
| II | 1384 | Added | T/L S2 12-03 | 2012 | DEF |
| II | 1670 | Added | T/L S2 12-03 | 2012 | DEF |
| II | 1671 | Added | T/L S2 12-03 | 2012 | DEF |
| II | 1672 | Added | T/L S2 12-03 | 2012 | DEF |
| II | 1679 | Added | T/L S2 12-03 | 2012 | DEF |
| II | 2192 | Added | T/L S2 12-03 | 2012 | DEF |
| II | 2193 | Added | T/L S2 12-03 | 2012 | DEF |
| II | 4295 | Revised title and definition | T/L S2 12-03 | 2012 | DEF |
| II | 6338 | Added | T/L S2 12-03 | 2012 | DEF |
| II | 7181 | Added | T/L S2 12-03 | 2012 | DEF |
| II | 7191 | Added | T/L S2 12-03 | 2012 | DEF |
| II | 7281 | Added | T/L S2 12-03 | 2012 | DEF |
| II | 7291 | Added | T/L S2 12-03 | 2012 | DEF |
| | | | | | |
| | | | | | |
| **III** | ***USSGL Account Transactions:*** | | | | |
| III | A140 | Revised description and comment | T/L S2 12-03 | 2012 | TC |
| III | A180 | Revised description | T/L S2 12-03 | 2012 | TC |
| III | A181 | Revised description | T/L S2 12-03 | 2012 | TC |
| III | A501 | Added | T/L S2 12-03 | 2012 | TC |
| III | B141 | Added | T/L S2 12-03 | 2012 | TC |
| III | B144 | Added | T/L S2 12-03 | 2012 | TC |
| III | B146 | Added | T/L S2 12-03 | 2012 | TC |
| III | B153 | Added | T/L S2 12-03 | 2012 | TC |
| III | B210 | Added | T/L S2 12-03 | 2012 | TC |
| III | B444 | Added | T/L S2 12-03 | 2012 | TC |
| III | B446 | Added | T/L S2 12-03 | 2012 | TC |
| III | C112 | Revised comment | T/L S2 12-03 | 2012 | TC |
| III | C113 | Added | T/L S2 12-03 | 2012 | TC |
| III | C115 | Added | T/L S2 12-03 | 2012 | TC |
| III | C119 | Added | T/L S2 12-03 | 2012 | TC |
| III | C126 | Added | T/L S2 12-03 | 2012 | TC |
| III | C127 | Added | T/L S2 12-03 | 2012 | TC |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| III | C130 | Revised comment | T/L S2 12-03 | 2012 | TC |
| III | C132 | Revised description and comment | T/L S2 12-03 | 2012 | TC |
| III | C134 | Revised comment | T/L S2 12-03 | 2012 | TC |
| III | C138 | Revised comment | T/L S2 12-03 | 2012 | TC |
| III | C146 | Added | T/L S2 12-03 | 2012 | TC |
| III | C148 | Added | T/L S2 12-03 | 2012 | TC |
| III | C157 | Added | T/L S2 12-03 | 2012 | TC |
| III | C403 | Added | T/L S2 12-03 | 2012 | TC |
| III | C414 | Revised description and comment | T/L S2 12-03 | 2012 | TC |
| III | C415 | Added | T/L S2 12-03 | 2012 | TC |
| III | C419 | Added | T/L S2 12-03 | 2012 | TC |
| III | C420 | Added dr USSGL account 1384; Revised reference | T/L S2 12-03 | 2012 | TC |
| III | C423 | Added | T/L S2 12-03 | 2012 | TC |
| III | C431 | Added | T/L S2 12-03 | 2012 | TC |
| III | C600 | Added | T/L S2 12-03 | 2012 | TC |
| III | C601 | Added | T/L S2 12-03 | 2012 | TC |
| III | C784 | Added | T/L S2 12-03 | 2012 | TC |
| III | D573 | Added cr USSGL accounts 1205, 1679; Deleted cr USSGL account 1200; Revised description and comment | T/L S2 12-03 | 2012 | TC |
| III | D575 | Added dr USSGL accounts 1205, 1679; Deleted dr USSGL account 1200; Revised description and comment | T/L S2 12-03 | 2012 | TC |
| III | D591 | Added | T/L S2 12-03 | 2012 | TC |
| III | D592 | Added | T/L S2 12-03 | 2012 | TC |
| III | D594 | Added | T/L S2 12-03 | 2012 | TC |
| III | D595 | Added | T/L S2 12-03 | 2012 | TC |
| III | D600 | Added | T/L S2 12-03 | 2012 | TC |
| III | D602 | Added | T/L S2 12-03 | 2012 | TC |
| III | D604 | Added | T/L S2 12-03 | 2012 | TC |
| III | D606 | Added | T/L S2 12-03 | 2012 | TC |
| III | D608 | Added | T/L S2 12-03 | 2012 | TC |
| III | D610 | Added | T/L S2 12-03 | 2012 | TC |
| III | D612 | Added | T/L S2 12-03 | 2012 | TC |
| III | D614 | Added | T/L S2 12-03 | 2012 | TC |
| III | D616 | Added | T/L S2 12-03 | 2012 | TC |
| | | | | | |
| | | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| **IV** | ***USSGL Account Attributes:*** | | | | |
| | **USSGL Proprietary Account Attribute Definition Report:** | | | | |
| | None | | | | |
| | | | | | |
| | | | | | |
| **IV** | **USSGL Proprietary Account Attribute Table:** | | | | |
| IV | 1205 | Added | T/L S2 12-03 | 2012 | PROP TBL |
| IV | 1209 | Added | T/L S2 12-03 | 2012 | PROP TBL |
| IV | 1344 | Added | T/L S2 12-03 | 2012 | PROP TBL |
| IV | 1384 | Added | T/L S2 12-03 | 2012 | PROP TBL |
| IV | 1670 | Added | T/L S2 12-03 | 2012 | PROP TBL |
| IV | 1671 | Added | T/L S2 12-03 | 2012 | PROP TBL |
| IV | 1672 | Added | T/L S2 12-03 | 2012 | PROP TBL |
| IV | 1679 | Added | T/L S2 12-03 | 2012 | PROP TBL |
| IV | 2192 | Added | T/L S2 12-03 | 2012 | PROP TBL |
| IV | 2193 | Added | T/L S2 12-03 | 2012 | PROP TBL |
| IV | 2400 | Revised Fed/NonFed attribute domain value from "N" to "Y" | T/L S2 12-03 | 2012 | PROP TBL |
| IV | 6338 | Added | T/L S2 12-03 | 2012 | PROP TBL |
| IV | 7181 | Added | T/L S2 12-03 | 2012 | PROP TBL |
| IV | 7191 | Added | T/L S2 12-03 | 2012 | PROP TBL |
| IV | 7281 | Added | T/L S2 12-03 | 2012 | PROP TBL |
| IV | 7291 | Added | T/L S2 12-03 | 2012 | PROP TBL |
| | | | | | |
| | | | | | |
| IV | **FACTS II - Attribute Definition Report:** | | | | |
| | None | | | | |
| | | | | | |
| | | | | | |
| IV | **FACTS II USSGL Account Attribute Table:** | | | | |
| | | | | | |
| IV | 1010 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1120 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1125 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1130 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1193 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1194 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| IV | 1195 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1205 | Added | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1209 | Added | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1342 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1610 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1611 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1612 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1613 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1618 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1620 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1621 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1622 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1623 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1630 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1633 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1638 | Revised Prior Year Adjustment attribute domain value from "Y" to blank | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1670 | Added | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1671 | Added | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1672 | Added | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 1679 | Added | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 2510 | Added | T/L S2 12-03 | 2012 | ATT TBL |
| IV | 2590 | Added | T/L S2 12-03 | 2012 | ATT TBL |
| | | | | | |
| | | | | | |
| **V** | ***USSGL Crosswalks to Standard External Reports:*** | | | | |
| | **SF 133: Report on Budget Execution and Budgetary Resources, and Schedule P: Program and Financing (P&F):** | | | | |
| | Column | | | | |
| V | None | | | | |
| | | | | | |
| | Line | | | | |
| V | 1000 | Revised Fund Type attribute domain value from "1/2/7" to blank for USSGL account 4384 | T/L S2 12-03 | 2012 | 133/P&F |
| V | 1001 | Added | T/L S2 12-03 | 2012 | P&F |
| V | 1010 | Deleted USSGL account 4191 | T/L S2 12-03 | 2012 | 133 |
| V | 1011 | Deleted USSGL account 4192 | T/L S2 12-03 | 2012 | 133 |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 1012 | Added USSGL accounts 4191 and 4192 with SF133 TAFS Status attribute domain value "E" | T/L S2 12-03 | 2012 | 133 |
| V | 1020 | Revised SF133 TAFS Status attribute domain value from "U" to "U/E" for USSGL accounts 4351 and 4399 | T/L S2 12-03 | 2012 | 133/P&F |
| V | 1020 | Revised Fund Type attribute domain value from "2" to "2/7" for USSGL account 4124; Revised Fund Type attribute domain value from "1" to "1/2/7" for USSGL account 4128; Revised Fund Type attribute domain value from "2/7" to "1/2/3/4/7" for USSGL account 4384; Revised Fund Type attribute domain value from "7" to "1/2/7" for USSGL account 4397 | T/L S2 12-03 | 2012 | 133/P&F |
| V | 1020 | Revised Authority Type attribute domain values to blank for USSGL accounts 4123, 4128, 4383, 4384, 4387, 4392, and 4397 | T/L S2 12-03 | 2012 | 133/P&F |
| V | 1020 | Revised BEA Category attribute domain values to blank for USSGL accounts 4123, 4124, 4128, 4387, 4392, and 4397 | T/L S2 12-03 | 2012 | 133/P&F |
| V | 1020 | Revised Expiration Flag attribute domain value from "N" to blank for USSGL accounts 4351 and 4399 | T/L S2 12-03 | 2012 | 133/P&F |
| V | 1020 | Revised Fund Type attribute domain values to blank for USSGL accounts 4123 and 4383 | T/L S2 12-03 | 2012 | 133/P&F |
| V | 1020 | Deleted duplicate lines for USSGL accounts 4123, 4124, 4128, 4351, 4383, 4384, 4387, 4392, 4397, and 4399 | T/L S2 12-03 | 2012 | 133/P&F |
| V | 1029 | Revised Fund Type attribute domain value from "2/4/7" to "1/2/4/7/8" for USSGL account 4350 with SF133 and P&F TAFS Status "U" | T/L S2 12-03 | 2012 | 133/P&F |
| V | 1050 | Revised calculation | T/L S2 12-03 | 2012 | 133/P&F |
| V | 1134 | Added USSGL account 4397 for Fund Type attribute domain value "1" | T/L S2 12-03 | 2012 | 133/P&F |
| V | 1151 | Added Authority Type attribute domain value "P/R" to USSGL account 4183 | T/L S2 12-03 | 2012 | 133 |
| V | 1251 | Added Authority Type attribute domain value "P/R" to USSGL account 4183 | T/L S2 12-03 | 2012 | 133 |
| V | 1260 | Revised calculation | T/L S2 12-03 | 2012 | P&F |
| V | 1421 | Added USSGL account 4146 | T/L S2 12-03 | 2012 | 133/P&F |
| V | 1430 | Added USSGL account 4047 | T/L S2 12-03 | 2012 | 133 |
| V | 1622 | Added Fund Type attribute domain value from "7" to USSGL account 4397 | T/L S2 12-03 | 2012 | 133/P&F |
| V | 1710 | Added USSGL account 4193 | T/L S2 12-03 | 2012 | 133/P&F |
| V | 1721 | Deleted | T/L S2 12-03 | 2012 | 133/P&F |
| V | 1741 | Added USSGL account 4183 | T/L S2 12-03 | 2012 | 133 |
| V | 1811 | Added USSGL account 4193 | T/L S2 12-03 | 2012 | 133/P&F |
| V | 1821 | Deleted | T/L S2 12-03 | 2012 | 133/P&F |
| V | 1841 | Added USSGL account 4183 | T/L S2 12-03 | 2012 | 133 |
| V | 2203 | Added footnote 2 for USSGL account 4590 | T/L S2 12-03 | 2012 | 133 |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 2302 | Added footnote 2 for USSGL account 4690 | T/L S2 12-03 | 2012 | 133 |
| V | 3100 | Revised calculation | T/L S2 12-03 | 2012 | 133/P&F |
| V | 4020 | Revised line title | T/L S2 12-03 | 2012 | 133/P&F |
| V | 4032 | Deleted | T/L S2 12-03 | 2012 | 133/P&F |
| V | 4053 | Added USSGL accounts 4060, 4070, 4210, and 4215 | T/L S2 12-03 | 2012 | 133 |
| V | 4110 | Added USSGL accounts 4882 and 4982 with Financing Account Indicator attribute domain value "D/G;" Added Financing Account Indicator attribute domain value "N" for USSGL accounts 4882, 4908, and 4982; Revised line title | T/L S2 12-03 | 2012 | 133/P&F |
| V | 4143 | Added USSGL accounts 4060, 4070, 4210, and 4215 | T/L S2 12-03 | 2012 | 133 |
| V | 5000 | Revised Prior-Year Adjustment attribute domain value from "X" to blank for USSGL accounts 1610, 1620, and 1630 | T/L S2 12-03 | 2012 | P&F |
| V | 5010 | Revised Prior-Year Adjustment attribute domain value from "X" to blank for USSGL accounts 1618 and 1620 | T/L S2 12-03 | 2012 | P&F |
| V | 5080 | Added | T/L S2 12-03 | 2012 | P&F |
| V | 5081 | Added | T/L S2 12-03 | 2012 | P&F |
| V | 5082 | Added | T/L S2 12-03 | 2012 | P&F |
| V | 5090 | Added USSGL accounts 4158, 4382, 4383, 4384, and 4398 with Prior Year Adjustment attribute domain value "B/P" | T/L S2 12-03 | 2012 | P&F |
| | | | | | |
| | | | | | |
| | **FMS 2108: Yearend Closing Statement:** | | | | |
| | *Unexpended Balances, Investments, and Imprest Funds for Fiscal 2012 Reporting* | | | | |
| | Column | | | | |
| V | 5 | Revised Prior Year Adjustment attribute domain value from "B/X" to blank for USSGL account 1010 | T/L S2 12-03 | 2012 | FMS 2108 |
| V | 6 | Added USSGL accounts 1205, 1209, 1670, 1671, 1672, and 1679 | T/L S2 12-03 | 2012 | FMS 2108 |
| V | 6 | Revised Prior Year Adjustment attribute domain value from "B/X" to blank for USSGL accounts 1120, 1125, and 1130 | T/L S2 12-03 | 2012 | FMS 2108 |
| V | 6 | Revised Prior Year Adjustment attribute domain value from "B/P/X" to blank for USSGL accounts 1342, 1610, 1611, 1612, 1613, 1618, 1620, 1621, 1630, 1631, 1633, and 1638 | T/L S2 12-03 | 2012 | FMS 2108 |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Balance Sheet**: | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| | Line | | | | |
| V | 7 | Added USSGL accounts 1205, 1209, 1344, and 1384 | T/L S2 12-03 | 2012 | BS |
| V | 8 | Added USSGL accounts 1670, 1671, 1672, and 1679 | T/L S2 12-03 | 2012 | BS |
| V | 27 | Added USSGL account 2192 and 2193 | T/L S2 12-03 | 2012 | BS |
| V | 32 | Added USSGL accounts 6338, 7181, 7191, 7281, and 7291 | T/L S2 12-03 | 2012 | BS |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Net Cost:** | | | | |
| | Line | | | | |
| V | 1 | Added USSGL accounts 6338, 7281, and 7291 | T/L S2 12-03 | 2012 | SNC |
| V | 2 | Added USSGL accounts 7181 and 7191 | T/L S2 12-03 | 2012 | SNC |
| V | 2 | Revised Program Indicator attribute domain value from "P" to blank for USSGL account 5314 | T/L S2 12-03 | 2012 | SNC |
| V | 2 | Revised Program Indicator attribute domain value from "P" to blank for USSGL account 5315 | T/L S2 12-03 | 2012 | SNC |
| V | 2 | Revised Program Indicator attribute domain value from "P" to blank for USSGL account 5922 | T/L S2 12-03 | 2012 | SNC |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Changes in Net Position:** | | | | |
| | Line | | | | |
| V | None | | | | |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Budgetary Resources:** | | | | |
| | Column | | | | |
| V | Old SBR Line No. | Deleted | T/L S2 12-03 | 2012 | SBR |
| V | SF133 Line | Deleted | T/L S2 12-03 | 2012 | SBR |
| V | New SBR Line | Revised | T/L S2 12-03 | 2012 | SBR |
| | | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| | Line | | | | |
| V | 1000 | Revised line title | | | |
| V | 1000 | Revised Fund Type attribute domain value from "1/2/7" to blank for USSGL account 4384 | T/L S2 12-03 | 2012 | SBR |
| V | 1020 | Revised line title | T/L S2 12-03 | 2012 | SBR |
| V | 1020 | Deleted USSGL account 4123 with Fund Type attribute domain value "1/7"; Deleted Authority Type attribute domain value "S" from USSGL account 4123 | T/L S2 12-03 | 2012 | SBR |
| V | 1020 | Deleted USSGL account 4128 with Fund Type attribute domain value "2/7"; Deleted Auth Type attribute domain value "P" for USSGL account 4128 with Fund Type attribute domain value "1/7"; Revised Fund Type attribute domain value from "1/7" to "1/2/7" for USSGL account 4128 | T/L S2 12-03 | 2012 | SBR |
| V | 1020 | Deleted USSGL account 4383 with Fund Type attribute domain values "1/3/4" and "1"; Deleted Auth Type attribute domain value "P/S" for USSGL account 4383; | T/L S2 12-03 | 2012 | SBR |
| V | 1020 | Deleted USSGL account 4384 with Fund Type attribute domain values "1/2/7" and "1/3/4"; Deleted Auth Type attribute domain value "P" for USSGL account 4384 with Fund Type attribute domain value "2/7"; Revised Fund Type attribute domain value from "2/7" to "1/2/3/4/7" for USSGL account 4384 | T/L S2 12-03 | 2012 | SBR |
| V | 1020 | Revised Authority Type attribute domain value from "D/P" to blank for USSGL account 4387 | T/L S2 12-03 | 2012 | SBR |
| V | 1020 | Deleted USSGL account 4397 with Fund Type attribute domain value "1/2/7"; Deleted Auth Type attribute domain value "C" with Fund Type attribute domain value "7"; Revised Fund Type attribute domain value from "7" to "1/2/7" for USSGL 4397 | T/L S2 12-03 | 2012 | SBR |
| V | 1020.5 | Revised line title | T/L S2 12-03 | 2012 | SBR |
| V | 1043 | Added USSGL account 4153 | T/L S2 12-03 | 2012 | SBR |
| V | 1043 | Revised line title; Revised Fund Type attribute domain value from "2/4/7" to "1/2/4/7/8" for USSGL account 4350 with TAFS Status "U" | T/L S2 12-03 | 2012 | SBR |
| V | 1043 | Revised account title for USSGL account 4399 | T/L S2 12-03 | 2012 | SBR |
| V | 1290 | Added Authority Type attribute domain value "P/R" to USSGL account 4183 | T/L S2 12-03 | 2012 | SBR |
| V | 1290 | Added USSGL account 4384 with Begin/End attribute domain value "B", Auth Type attribute domain value "P" and Fund Type attribute domain value "2/7"; Added line for USSGL account 4384 with Begin/End attribute domain value "E", Auth Type attribute domain value "D" and Fund Type attribute domain value "1/2/7" | T/L S2 12-03 | 2012 | SBR |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 1290 | Added USSGL account 4397 with Begin/End attribute domain value "E", Auth Type attribute domain value "P", TAFS Status attribute domain value "U/E" and Fund Type attribute domain valued from "1"; Added line for USSGL account 4397 with Begin/End attribute domain value "B", Auth Type attribute domain value "P", TAFS Status attribute domain value "U/E" and Fund Type attribute domain valued from "1" | T/L S2 12-03 | 2012 | SBR |
| V | 1490 | Added USSGL accounts 4047 and 4146 | T/L S2 12-03 | 2012 | SBR |
| V | 1690 | Added Fund Type attribute domain value "7" to USSGL account 4397 | T/L S2 12-03 | 2012 | SBR |
| V | 1890 | Added USSGL account 4183; Revised line title | T/L S2 12-03 | 2012 | SBR |
| V | 2190 | Added subtitle line; Revised line title | T/L S2 12-03 | 2012 | SBR |
| V | 2204 | Added title above line 2204 | T/L S2 12-03 | 2012 | SBR |
| V | 2490 | Revised line title | T/L S2 12-03 | 2012 | SBR |
| V | 3000 | Revised line title | T/L S2 12-03 | 2012 | SBR |
| V | 3010 | Revised line title | T/L S2 12-03 | 2012 | SBR |
| V | 3016 | Revised line title | T/L S2 12-03 | 2012 | SBR |
| V | 3072 | Revised line title | T/L S2 12-03 | 2012 | SBR |
| V | 4179 | Added USSGL accounts 4060, 4070, 4210 and 4215; Added Auth Type "S" for USSGL accounts 4047 and 4160 | T/L S2 12-03 | 2012 | SBR |
| V | 4200 | Revised line title | T/L S2 12-03 | 2012 | SBR |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Custodial Activity:** | | | | |
| | Line | | | | |
| V | 8 | Revised calculation | T/L S2 12-03 | 2012 | SCA |
| V | 9 | Revised line title | T/L S2 12-03 | 2012 | SCA |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| **VI** | ***USSGL Crosswalks to Reclassified Statements:*** | | | | |
| | **Reclassified Balance Sheet:** | | | | |
| | Line | | | | |
| VI | 2.1 | Added USSGL accounts 1205, 1209, 1344, and 1384 | T/L S2 12-03 | 2012 | RBS |
| VI | 2.5 | Deleted | | | |
| VI | 2.8 | Added USSGL accounts 1670, 1671, 1672, and 1679 | T/L S2 12-03 | 2012 | RBS |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| VI | 2.9 | Added USSGL account 1660 and 1661 | T/L S2 12-03 | 2012 | RBS |
| VI | 6.10 | Added USSGL account 2192 and 2193 | T/L S2 12-03 | 2012 | RBS |
| VI | 6.10 | Added USSGL account 2410 | T/L S2 12-03 | 2012 | RBS |
| VI | 7.10 | Added USSGL account 2410 | T/L S2 12-03 | 2012 | RBS |
| VI | 9.1 | Added USSGL accounts 7171, 7172, 7271, and 7272 | T/L S2 12-03 | 2012 | RBS |
| VI | 9.2 | Added USSGL accounts 7171, 7172, 7271, and 7272 | T/L S2 12-03 | 2012 | RBS |
| VI | 9.2 | Added USSGL accounts 6338, 7181, 7191, 7281, and 7291 | T/L S2 12-03 | 2012 | RBS |
| | | | | | |
| VI | Footnote | | | | |
| | None | | | | |
| | | | | | |
| | **Reclassified Statement of Net Cost:** | | | | |
| | Line | | | | |
| VI | 2 | Added USSGL accounts 6338, 7281, and 7291 | T/L S2 12-03 | 2012 | RSNC |
| VI | 2 | Deleted footnote "6" from USSGL account 7290 | T/L S2 12-03 | 2012 | RSNC |
| VI | 4 | Added USSGL accounts 7171, 7172, 7271, and 7272 | T/L S2 12-03 | 2012 | RSNC |
| VI | 4 | Deleted USSGL accounts 7190 and 7290 | T/L S2 12-03 | 2012 | RSNC |
| VI | 6.1 | Added footnote "5" to USSGL account 6400 | T/L S2 12-03 | 2012 | RSNC |
| VI | 6.2 | Deleted footnote "5" from USSGL account 6730 | T/L S2 12-03 | 2012 | RSNC |
| VI | 6.3 | Deleted footnote "5" from USSGL accounts 6100, 6720, 6790, 6800, and 6900 | T/L S2 12-03 | 2012 | RSNC |
| VI | 6.4 | Deleted footnote "5" from USSGL accounts 6320, 7211, and 7280 | T/L S2 12-03 | 2012 | RSNC |
| VI | 6.6 | Deleted footnote "5" from USSGL accounts 7212 and 7290 | T/L S2 12-03 | 2012 | RSNC |
| VI | 6.7 | Added USSGL accounts 6190 and 6400 | T/L S2 12-03 | 2012 | RSNC |
| VI | 10 | Added USSGL accounts 7181 and 7191 | T/L S2 12-03 | 2012 | RSNC |
| VI | 10 | Deleted footnote "6" from USSGL account 7190 | T/L S2 12-03 | 2012 | RSNC |
| VI | 11.2 | Deleted footnote "5" from USSGL accounts 5100, 5109, 5200, 5209, 5325, 5329, 5900, and 5909 | T/L S2 12-03 | 2012 | RSNC |
| VI | 11.3 | Deleted footnote "5" from USSGL accounts 5311, 5318, 7111, and 7180 | T/L S2 12-03 | 2012 | RSNC |
| VI | 11.4 | Deleted footnote "5" from USSGL accounts 5310, 5312, 5317, and 5319 | T/L S2 12-03 | 2012 | RSNC |
| VI | 11.5 | Deleted footnote "5" from USSGL accounts 7112 and 7190 | T/L S2 12-03 | 2012 | RSNC |
| | | | | | |
| | Footnote | | | | |
| VI | 5 | Revised | T/L S2 12-03 | 2012 | RSNC |
| VI | 6 | Revised | T/L S2 12-03 | 2012 | RSNC |
| VI | 7 | Deleted | T/L S2 12-03 | 2012 | RSNC |
| | | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| | **Reclassified Statement of Changes in Net Position** | | | | |
| | Line | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| VI | None | | | | |
| | | | | | |
| | | | | | |
| | Footnote | | | | |
| VI | None | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Part 2 Fiscal 2013** | | | | | |
| | | | | | |
| **I** | ***USSGL Chart of Accounts:*** | | | | |
| I | 1321 | Added | T/L S2 12-03 | 2013 | COA |
| I | 1638 | Deleted | T/L S2 12-03 | 2013 | COA |
| I | 1639 | Deleted | T/L S2 12-03 | 2013 | COA |
| I | 1660 | Deleted | T/L S2 12-03 | 2013 | COA |
| I | 1661 | Deleted | T/L S2 12-03 | 2013 | COA |
| I | 1995 | Added | T/L S2 12-03 | 2013 | COA |
| I | 2534 | Added | T/L S2 12-03 | 2013 | COA |
| I | 4113 | Added | T/L S2 12-03 | 2013 | COA |
| I | 4114 | Revised title | T/L S2 12-03 | 2013 | COA |
| I | 4116 | Added | T/L S2 12-03 | 2013 | COA |
| I | 4196 | Added | T/L S2 12-03 | 2013 | COA |
| I | 4197 | Added | T/L S2 12-03 | 2013 | COA |
| I | 5405 | Added | T/L S2 12-03 | 2013 | COA |
| I | 5406 | Added | T/L S2 12-03 | 2013 | COA |
| I | 5919 | Added | T/L S2 12-03 | 2013 | COA |
| | | | | | |
| | | | | | |
| **II** | ***USSGL Accounts and Definitions:*** | | | | |
| II | 1320 | Revised title and definition | T/L S2 12-03 | 2013 | DEF |
| II | 1335 | Revised definition | T/L S2 12-03 | 2013 | DEF |
| II | 1618 | Revised definition | T/L S2 12-03 | 2013 | DEF |
| II | 1638 | Deleted | T/L S2 12-03 | 2013 | DEF |
| II | 1639 | Deleted | T/L S2 12-03 | 2013 | DEF |
| II | 1660 | Deleted | T/L S2 12-03 | 2013 | DEF |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| II | 1661 | Deleted | T/L S2 12-03 | 2013 | DEF |
| II | 2155 | Revised definition | T/L S2 12-03 | 2013 | DEF |
| II | 2533 | Revised account title and definition | T/L S2 12-03 | 2013 | DEF |
| II | 2534 | Added | T/L S2 12-03 | 2013 | DEF |
| II | 2923 | Revised account definition | T/L S2 12-03 | 2013 | DEF |
| II | 2970 | Revised account title and definition | T/L S2 12-03 | 2013 | DEF |
| II | 2980 | Revised definition | T/L S2 12-03 | 2013 | DEF |
| II | 2985 | Revised definition | T/L S2 12-03 | 2013 | DEF |
| II | 4113 | Added | T/L S2 12-03 | 2013 | DEF |
| II | 4114 | Revised title and definition | T/L S2 12-03 | 2013 | DEF |
| II | 4116 | Added | T/L S2 12-03 | 2013 | DEF |
| II | 4146 | Revised definition | T/L S2 12-03 | 2013 | DEF |
| II | 4196 | Added | T/L S2 12-03 | 2013 | DEF |
| II | 4197 | Added | T/L S2 12-03 | 2013 | DEF |
| II | 4199 | Revised definition | T/L S2 12-03 | 2013 | DEF |
| II | 4215 | Revised title and definition | T/L S2 12-03 | 2013 | DEF |
| II | 4225 | Revised title and definition | T/L S2 12-03 | 2013 | DEF |
| II | 4255 | Revised title and definition | T/L S2 12-03 | 2013 | DEF |
| II | 4290 | Revised account title and definition | T/L S2 12-03 | 2013 | DEF |
| II | 5409 | Revised title and definition | T/L S2 12-03 | 2013 | DEF |
| II | 5792 | Revised account definition | T/L S2 12-03 | 2013 | DEF |
| II | 5919 | Added | T/L S2 12-03 | 2013 | DEF |
| II | 7180 | Revised definition | T/L S2 12-03 | 2013 | DEF |
| II | 7280 | Revised definition | T/L S2 12-03 | 2013 | DEF |
| | | | | | |
| | | | | | |
| **III** | ***USSGL Account Transactions:*** | | | | |
| III | A104 | Added dr USSGL account 4116 | T/L S2 12-03 | 2013 | TC |
| III | A140 | Revised comment | T/L S2 12-03 | 2013 | TC |
| III | A142 | Revised description and comment | T/L S2 12-03 | 2013 | TC |
| III | A143 | Revised description | T/L S2 12-03 | 2013 | TC |
| III | A195 | Revised comment | T/L S2 12-03 | 2013 | TC |
| III | A180 | Revised description | T/L S2 12-03 | 2013 | TC |
| III | A181 | Revised description | T/L S2 12-03 | 2013 | TC |
| III | A184 | Added dr USSGL account 4113; Deleted dr USSGL account 4114 | T/L S2 12-03 | 2013 | TC |
| III | A195 | Revised comment | T/L S2 12-03 | 2013 | TC |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| III | A196 | Added dr USSGL account 4116 | T/L S2 12-03 | 2013 | TC |
| III | A199 | Added cr USSGL account 4116 | T/L S2 12-03 | 2013 | TC |
| III | A467 | Added | T/L S2 12-03 | 2013 | TC |
| III | A469 | Added | T/L S2 12-03 | 2013 | TC |
| III | A514 | Added dr USSGL account 4450 | T/L S2 12-03 | 2013 | TC |
| III | A715 (New) | Added | T/L S2 12-03 | 2013 | TC |
| III | B120 | Revised comment | T/L S2 12-03 | 2013 | TC |
| III | B124 | Revised comment | T/L S2 12-03 | 2013 | TC |
| III | B126 | Revised comment | T/L S2 12-03 | 2013 | TC |
| III | B128 | Revised comment | T/L S2 12-03 | 2013 | TC |
| III | B129 | Added dr USSGL accounts 4394, dr USSGL account 4397, and dr USSGL account 4398; Deleted dr USSGL accounts 4395, dr USSGL account 1340, and USSGL account dr 1341; Revised description | T/L S2 12-03 | 2013 | TC |
| III | B132 | Revised comment | T/L S2 12-03 | 2013 | TC |
| III | B133 | Revised description | T/L S2 12-03 | 2013 | TC |
| III | B139 | Added | T/L S2 12-03 | 2013 | TC |
| III | B165 | Added comment; Revised description; | T/L S2 12-03 | 2013 | TC |
| III | B424 | Added dr USSGL account 6790; Revised comment | T/L S2 12-03 | 2013 | TC |
| III | C109 | Revised comment | T/L S2 12-03 | 2013 | TC |
| III | C120 | Revised comment | T/L S2 12-03 | 2013 | TC |
| III | C121 | Added comment | T/L S2 12-03 | 2013 | TC |
| III | C122 | Revised comment | T/L S2 12-03 | 2013 | TC |
| III | C123 | Added comment | T/L S2 12-03 | 2013 | TC |
| III | C125 | Added comment | T/L S2 12-03 | 2013 | TC |
| III | C187 (New) | Added | T/L S2 12-03 | 2013 | TC |
| III | C196 | Added cr USSGL account 5756; Revised description and comment | T/L S2 12-03 | 2013 | TC |
| III | C417 | Revised comment | T/L S2 12-03 | 2013 | TC |
| III | C418 | Revised comment | T/L S2 12-03 | 2013 | TC |
| III | C421 (New) | Added | T/L S2 12-03 | 2013 | TC |
| III | C602 | Added dr USSGL account 7211; Revised description and comment | T/L S2 12-03 | 2013 | TC |
| III | C603 | Added dr USSGL account 2400; Revised description and comment | T/L S2 12-03 | 2013 | TC |
| III | C604 | Revised description and comment | T/L S2 12-03 | 2013 | TC |
| III | C605 | Revised description and comment | T/L S2 12-03 | 2013 | TC |
| III | C606 | Revised description and comment | T/L S2 12-03 | 2013 | TC |
| III | C607 | Revised description and comment | T/L S2 12-03 | 2013 | TC |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| III | C611 | Added dr USSGL account 1631; Added cr USSGL account 1630, cr USSGL account1633, and cr USSGL account 2400; Revised description and comment | T/L S2 12-03 | 2013 | TC |
| III | C613 (New) | Added | T/L S2 12-03 | 2013 | TC |
| III | C615 (New) | Added | T/L S2 12-03 | 2013 | TC |
| III | D506 | Revised description | T/L S2 12-03 | 2013 | TC |
| III | D589 (Old) | Deleted | T/L S2 12-03 | 2013 | TC |
| III | D589 (New) | Added | T/L S2 12-03 | 2013 | TC |
| III | D590 | Deleted | T/L S2 12-03 | 2013 | TC |
| III | E113 | Added dr USSGL account 4290; Added cr USSGL account 4398; Deleted reference; Revised description and comment | T/L S2 12-03 | 2013 | TC |
| III | E115 | Revised description and comment | T/L S2 12-03 | 2013 | TC |
| III | E117 | Revised description and comment | T/L S2 12-03 | 2013 | TC |
| III | E119 | Added cr USSGL account 2400; Deleted dr USSGL account 4290, Deleted cr USSGL account 4398 and cr USSGL account 5311; Deleted Reference; Revised description and comment | T/L S2 12-03 | 2013 | TC |
| III | E124 | Deleted comment | T/L S2 12-03 | 2013 | TC |
| III | E126 | Added | T/L S2 12-03 | 2013 | TC |
| III | E516 | Added dr USSGL account 1925; Revised description and comment | T/L S2 12-03 | 2013 | TC |
| III | F120 | Added dr USSGL account 5919 | T/L S2 12-03 | 2013 | TC |
| III | F122 | Added dr USSGL account 5919 | T/L S2 12-03 | 2013 | TC |
| III | F126 | Deleted | T/L S2 12-03 | 2013 | TC |
| III | F138 | Deleted | T/L S2 12-03 | 2013 | TC |
| III | F302 | Added dr USSGL account 4197; Added cr USSGL account 4113, cr USSGL account 4116, and cr USSGL account 4196 | T/L S2 12-03 | 2013 | TC |
| III | F336 | Added dr USSGL account 5405; Added cr USSGL account 5406 | T/L S2 12-03 | 2013 | TC |
| | | | | | |
| | | | | | |
| **IV** | ***USSGL Account Attributes:*** | | | | |
| | **USSGL Proprietary Account Attribute Definition Report:** | | | | |
| | None | | | | |
| | | | | | |
| **IV** | **USSGL Proprietary Account Attribute Table:** | | | | |
| IV | 1321 | Added | T/L S2 12-03 | 2013 | PROP TBL |
| IV | 1638 | Deleted | T/L S2 12-03 | 2013 | PROP TBL |
| IV | 1639 | Deleted | T/L S2 12-03 | 2013 | PROP TBL |
| IV | 1660 | Deleted | T/L S2 12-03 | 2013 | PROP TBL |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| IV | 1661 | Deleted | T/L S2 12-03 | 2013 | PROP TBL |
| IV | 1995 | Added | T/L S2 12-03 | 2013 | PROP TBL |
| IV | 2534 | Added | T/L S2 12-03 | 2013 | PROP TBL |
| IV | 5405 | Added | T/L S2 12-03 | 2013 | PROP TBL |
| IV | 5406 | Added | T/L S2 12-03 | 2013 | PROP TBL |
| IV | 5919 | Added | T/L S2 12-13 | 2013 | PROP TBL |
| | | | | | |
| | | | | | |
| IV | **FACTS II - Attribute Definition Report:** | | | | |
| | None | | | | |
| | | | | | |
| IV | **FACTS II USSGL Account Attribute Table:** | | | | |
| IV | 4113 | Added | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4116 | Added | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4183 | Added Authority Type | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4196 | Added | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4197 | Added | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4199 | Deleted BEA Category Indicator | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4295 | Deleted BEA Category Indicator | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4310 | Added BEA Category Indicator | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4398 | Added Authority Type | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4420 | Added BEA Category Indicator | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4430 | Added BEA Category Indicator | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4450 | Added BEA Category Indicator | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4510 | Added BEA Category Indicator | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4590 | Added BEA Category Indicator | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4610 | Added BEA Category Indicator | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4620 | Added BEA Category Indicator | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4630 | Added Apportionment Category; Added BEA Category Indicator | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4650 | Added Apportionment Category; Added BEA Category Indicator; Added Reimbursable Flag | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4690 | Added BEA Category Indicator | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4700 | Added BEA Category Indicator | T/L S2 12-03 | 2013 | ATT TBL |
| IV | 4720 | Added BEA Category Indicator | T/L S2 12-03 | 2013 | ATT TBL |
| | | | | | |
| | | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| **V** | ***USSGL Crosswalks to Standard External Reports:*** | | | | |
| | **SF 133: Report on Budget Execution and Budgetary Resources, and Schedule P: Program and Financing (P&F):** | | | | |
| | Column | | | | |
| V | None | | | | |
| | | | | | |
| | Line | | | | |
| V | 1000 | Revised Fund Type attribute domain values to blank for USSGL accounts 4153 and 4394 | T/L S2 12-03 | 2013 | 133/P&F |
| V | 1010 | Added USSGL account 4197 | T/L S2 12-03 | 2013 | 133 |
| V | 1011 | Added USSGL account 4196 | T/L S2 12-03 | 2013 | 133 |
| V | 1020 | Added USSGL account 4113, 4116, 4196, and 4197; Revised Fund Type attribute domain value "1/2/3/4/7" to blank for USSGL account 4384 | T/L S2 12-03 | 2013 | 133/P&F |
| V | 1100 | Added USSGL account 4116 | T/L S2 12-03 | 2013 | 133/P&F |
| V | 1101 | Added USSGL account 4113 | T/L S2 12-03 | 2013 | 133/P&F |
| V | 1171 | Added USSGL account 4113 | T/L S2 12-03 | 2013 | 133/P&F |
| V | 1200 | Added USSGL account 4116 | T/L S2 12-03 | 2013 | 133/P&F |
| V | 1201 | Added USSGL account 4113 | T/L S2 12-03 | 2013 | 133/P&F |
| V | 1271 | Added USSGL account 4113 | T/L S2 12-03 | 2013 | 133/P&F |
| V | 1522 | Revised Fund Type from "7" to "1/2/7" for USSGL account 4397 | T/L S2 12-03 | 2013 | 133/P&F |
| V | 1622 | Revised Fund Type from "7" to "1/2/7" for USSGL account 4397 | T/L S2 12-03 | 2013 | 133/P&F |
| V | 1952 | Revised Fund Type attribute domain value from "2/7" to "7" for USSGL accounts 4136, 4137 and 4139 | T/L S2 12-03 | 2013 | P&F |
| V | 2501 | Added USSGL accounts 4060, 4070, 4210, 4310, 4420, 4430, 4450, 4510, 4590, 4610, 4630, 4650, 4700, 4801, 4802, 4881, 4882, 4901, 4902, 4908, 4981, and 4982; Deleted "This line is not required to be supported by the USSGL at this time, but will be required in the future." | T/L S2 12-03 | 2013 | 133 |
| V | 2502 | Added USSGL accounts 4060, 4070, 4210, 4310, 4620, 4630, 4650, 4690, 4720, 4801, 4802, 4881, 4882, 4901, 4902, 4908, 4981, and 4982; Deleted "This line is not required to be supported by the USSGL at this time, but will be required in the future." | T/L S2 12-03 | 2013 | 133 |
| V | 2503 | Added | T/L S2 12-03 | 2013 | 133 |
| V | 2504 | Added | T/L S2 12-03 | 2013 | 133 |
| V | 4142 | Added Additional Information "1" for USSGL account 4222 | T/L S2 12-03 | 2013 | P&F |
| | | | | | |
| | | | | | |
| | **FMS 2108: Yearend Closing Statement:** | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| | *Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 Reporting* | | | | |
| | Column | | | | |
| V | 2 | Added USSGL account 1618 | T/L S2 12-03 | 2013 | FMS 2108 |
| V | 6 | Deleted USSGL Account 1638 | T/L S2 12-03 | 2013 | FMS 2108 |
| | | | | | |
| | *Definite Borrowing Authority for Fiscal 2013 Reporting* | | | | |
| | Column | | | | |
| V | 3 | Added Authority Type Code domain values “P/S” for USSGL account 4140 | T/L S2 12-03 | 2013 | FMS 2108 |
| | | | | | |
| | *Indefinite Borrowing Authority for Fiscal 2013 Reporting* | | | | |
| | Column | | | | |
| V | 5 | Added Authority Type Code domain values “P/S” for USSGL account 4140 | T/L S2 12-03 | 2013 | FMS 2108 |
| V | 5 | Revised Prior Year Adjustment Code domain values from "B/X" to “B/P/X” for USSGL account 4140 | T/L S2 12-03 | 2013 | FMS 2108 |
| | | | | | |
| | *All Treasury Appropriation Fund Symbols for Fiscal 2013 Reporting* | | | | |
| | Column | | | | |
| V | 7 | Added Transaction Partner Code “F” for USSGL accounts 4137, 4153, 4166, 4168, 4199, 4232, and 4234. | T/L S2 12-03 | 2013 | FMS 2108 |
| V | 9 | Added Transaction Partner Code “F” for USSGL account 4831 | T/L S2 12-03 | 2013 | FMS 2108 |
| V | 10 | Added Transaction Partner Code “F” for USSGL account 4931 | T/L S2 12-03 | 2013 | FMS 2108 |
| V | 11 | Added Authority Type Code attribute domain value "S" for USSGL Account 4398 | T/L S2 12-03 | 2013 | FMS 2108 |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Balance Sheet**: | | | | |
| | Line | | | | |
| V | 2 | Deleted USSGL accounts 1638 and 1639 | T/L S2 12-03 | 2013 | BS |
| V | 3 | Added USSGL account 1321 | T/L S2 12-03 | 2013 | BS |
| V | 8 | Deleted USSGL accounts 1660 and 1661 | T/L S2 12-03 | 2013 | BS |
| V | 14 | Added USSGL account 1995 | T/L S2 12-03 | 2013 | BS |
| V | 18 | Added USSGL account 2534 | T/L S2 12-03 | 2013 | BS |
| V | 23 | Added USSGL account 2534 | T/L S2 12-03 | 2013 | BS |
| V | 32 | Added USSGL account 5919 | T/L S2 12-03 | 2013 | BS |
| V | 33 | Added USSGL account 5405, 5406, and 5919 | T/L S2 12-03 | 2013 | BS |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Net Cost:** | | | | |
| | Line | | | | |
| V | 2 | Added USSGL accounts 5405 and 5406 | | 2013 | SNC |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Changes in Net Position:** | | | | |
| | Line | | | | |
| V | 4 | Added USSGL account 5919 | T/L S2 12-03 | 2013 | CNP |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Budgetary Resources:** | | | | |
| | Column | | | | |
| V | None | | | | |
| | | | | | |
| | Line | | | | |
| V | 1000 | Revised Fund Type attribute domain values to blank for USSGL accounts 4153 and 4394 | T/L S2 12-03 | 2013 | SBR |
| V | 1020 | Added USSGL accounts 4113, 4116, 4196 and 4197; Revised Fund Type attribute domain value to blank for USSGL account 4384 | T/L S2 12-03 | 2013 | SBR |
| V | 1043 | Added USSGL accounts 4196 and 4197 | T/L S2 12-03 | 2013 | SBR |
| V | 1290 | Added USSGL accounts 4113 and 4116; Added Authority Type attribute domain value "P/R" to USSGL account 4183 | T/L S2 12-03 | 2013 | SBR |
| V | 1690 | Revised Fund Type from "7" to "1/2/7" for USSGL account 4397 | T/L S2 12-03 | 2013 | SBR |
| V | 3000 | Added subtitle above line 3000; Revised line title | T/L S2 12-03 | 2013 | SBR |
| V | 3010 | Revised line number to "3060" | T/L S2 12-03 | 2013 | SBR |
| V | 3015 | Deleted line | T/L S2 12-03 | 2013 | SBR |
| V | 3016 | Revised line number to "3006"; Revised line title | T/L S2 12-03 | 2013 | SBR |
| V | 3021 | Deleted line | T/L S2 12-03 | 2013 | SBR |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 3032 | Revised line number to "3012" | T/L S2 12-03 | 2013 | SBR |
| V | 3040 | Revised line number to "3020" | T/L S2 12-03 | 2013 | SBR |
| V | 3052 | Revised line number to "3072"; Revised line title | T/L S2 12-03 | 2013 | SBR |
| V | 3062 | Revised line number to "3032" | T/L S2 12-03 | 2013 | SBR |
| | 3066 | Added | T/L S2 12-03 | 2013 | SBR |
| V | 3072 | Revised line number to "3082"; Revised line title | T/L S2 12-03 | 2013 | SBR |
| V | 3082 | Revised line number to "3042" | T/L S2 12-03 | 2013 | SBR |
| V | 3090 | Revised line number to "3050"; Revised line title | T/L S2 12-03 | 2013 | SBR |
| V | 3091 | Revised line number to "3090" | T/L S2 12-03 | 2013 | SBR |
| V | 3100 (new) | Added; Added subtitle line above line 3100 | T/L S2 12-03 | 2013 | SBR |
| V | 3100 (old) | Deleted | T/L S2 12-03 | 2013 | SBR |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Custodial Activity:** | | | | |
| | Line | | | | |
| V | 9 | Added "E-B" to account 1377 | | | |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | | | | | |
| **T/L S2 12-03** | | | | | |
| **Part 3 GTAS Implementation Testing for fiscal 2014** | | | | | |
| **I** | ***USSGL Chart of Accounts:*** | | | | |
| | | | | | |
| I | 110100 | Added | T/L S2 12-03 | 2014 | COA |
| I | 110300 | Added | T/L S2 12-03 | 2014 | COA |
| I | 110900 | Added | T/L S2 12-03 | 2014 | COA |
| I | 114500 | Added | T/L S2 12-03 | 2014 | COA |
| I | 120500 | Added | T/L S2 12-03 | 2014 | COA |
| I | 120900 | Added | T/L S2 12-03 | 2014 | COA |
| I | 125000 | Added | T/L S2 12-03 | 2014 | COA |
| I | 132000 | Revised title | T/L S2 12-03 | 2014 | COA |
| I | 132100 | Added | T/L S2 12-03 | 2014 | COA |

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

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| I | 134400 | Added | T/L S2 12-03 | 2014 | COA |
| I | 138400 | Added | T/L S2 12-03 | 2014 | COA |
| I | 163800 | Deleted | T/L S2 12-03 | 2014 | COA |
| I | 163900 | Deleted | T/L S2 12-03 | 2014 | COA |
| I | 166000 | Deleted | T/L S2 12-03 | 2014 | COA |
| I | 166100 | Deleted | T/L S2 12-03 | 2014 | COA |
| I | 167000 | Added | T/L S2 12-03 | 2014 | COA |
| I | 167100 | Added | T/L S2 12-03 | 2014 | COA |
| I | 167200 | Added | T/L S2 12-03 | 2014 | COA |
| I | 167900 | Added | T/L S2 12-03 | 2014 | COA |
| I | 198000 | Added | T/L S2 12-03 | 2014 | COA |
| I | 199500 | Added | T/L S2 12-03 | 2014 | COA |
| I | 199900 | Added | T/L S2 12-03 | 2014 | COA |
| I | 201000 | Added | T/L S2 12-03 | 2014 | COA |
| I | 219200 | Added | T/L S2 12-03 | 2014 | COA |
| I | 219300 | Added | T/L S2 12-03 | 2014 | COA |
| I | 253300 | Revised title | T/L S2 12-03 | 2014 | COA |
| I | 253400 | Added | T/L S2 12-03 | 2014 | COA |
| I | 297000 | Revised title | T/L S2 12-03 | 2014 | COA |
| I | 320000 | Added | T/L S2 12-03 | 2014 | COA |
| I | 320100 | Added | T/L S2 12-03 | 2014 | COA |
| I | 320600 | Added | T/L S2 12-03 | 2014 | COA |
| I | 411300 | Added | T/L S2 12-03 | 2014 | COA |
| I | 411400 | Revised title | T/L S2 12-03 | 2014 | COA |
| I | 411600 | Added | T/L S2 12-03 | 2014 | COA |
| I | 419600 | Added | T/L S2 12-03 | 2014 | COA |
| I | 419700 | Added | T/L S2 12-03 | 2014 | COA |
| I | 421500 | Revised title | T/L S2 12-03 | 2014 | COA |
| I | 422500 | Revised title | T/L S2 12-03 | 2014 | COA |
| I | 429000 | Revised title | T/L S2 12-03 | 2014 | COA |
| I | 429500 | Revised title | T/L S2 12-03 | 2014 | COA |
| I | 540000 | Revised title | T/L S2 12-03 | 2014 | COA |
| I | 540500 | Added | T/L S2 12-03 | 2014 | COA |
| I | 540600 | Added | T/L S2 12-03 | 2014 | COA |
| I | 540900 | Revised title | T/L S2 12-03 | 2014 | COA |
| I | 571000 | Added | T/L S2 12-03 | 2014 | COA |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| I | 571200 | Added | T/L S2 12-03 | 2014 | COA |
| I | 591900 | Added | T/L S2 12-03 | 2014 | COA |
| I | 633800 | Added | T/L S2 12-03 | 2014 | COA |
| I | 718100 | Added | T/L S2 12-03 | 2014 | COA |
| I | 719100 | Added | T/L S2 12-03 | 2014 | COA |
| I | 728100 | Added | T/L S2 12-03 | 2014 | COA |
| I | 729100 | Added | T/L S2 12-03 | 2014 | COA |
| I | 771000 | Added | T/L S2 12-03 | 2014 | COA |
| I | 809200 | Added | T/L S2 12-03 | 2014 | COA |
| I | 809400 | Added | T/L S2 12-03 | 2014 | COA |
| I | 810100 | Deleted | T/L S2 12-03 | 2014 | COA |
| I | 810200 | Deleted | T/L S2 12-03 | 2014 | COA |
| | | | | | |
| **II** | ***USSGL Accounts and Definitions:*** | | | | |
| | | | | | |
| II | 110100 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 110300 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 110900 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 114500 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 120500 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 120900 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 125000 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 132000 | Revised title and definition | T/L S2 12-03 | 2014 | DEF |
| II | 132100 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 133500 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 134400 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 138400 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 161000 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 161800 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 163800 | Deleted | T/L S2 12-03 | 2014 | DEF |
| II | 163900 | Deleted | T/L S2 12-03 | 2014 | DEF |
| II | 166000 | Deleted | T/L S2 12-03 | 2014 | DEF |
| II | 166100 | Deleted | T/L S2 12-03 | 2014 | DEF |
| II | 167000 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 167100 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 167200 | Added | T/L S2 12-03 | 2014 | DEF |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| II | 167900 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 198000 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 199500 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 199900 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 201000 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 215500 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 219200 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 219300 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 253300 | Revised title and definition | T/L S2 12-03 | 2014 | DEF |
| II | 253400 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 292300 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 297000 | Revised title and definition | T/L S2 12-03 | 2014 | DEF |
| II | 298000 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 298500 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 320000 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 320100 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 320600 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 411300 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 411400 | Revised title and definition | T/L S2 12-03 | 2014 | DEF |
| II | 411600 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 414600 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 419600 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 419700 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 419900 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 421500 | Revised title and definition | T/L S2 12-03 | 2014 | DEF |
| II | 422500 | Revised title and definition | T/L S2 12-03 | 2014 | DEF |
| II | 429000 | Revised title and definition | T/L S2 12-03 | 2014 | DEF |
| II | 429500 | Revised title and definition | T/L S2 12-03 | 2014 | DEF |
| II | 437000 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 540000 | Revised title and definition | T/L S2 12-03 | 2014 | DEF |
| II | 540500 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 540600 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 540900 | Revised title and definition | T/L S2 12-03 | 2014 | DEF |
| II | 571000 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 571200 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 579200 | Revised definition | T/L S2 12-03 | 2014 | DEF |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| II | 580000 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 580100 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 580200 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 580300 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 580400 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 580500 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 580600 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 582000 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 582100 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 582200 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 582300 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 582400 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 582500 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 582600 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 583000 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 583100 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 583200 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 583300 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 583400 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 583500 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 583600 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 589000 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 589100 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 589200 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 589300 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 589400 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 589500 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 589600 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 591900 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 633800 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 718000 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 718100 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 719100 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 728000 | Revised definition | T/L S2 12-03 | 2014 | DEF |
| II | 728100 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 729100 | Added | T/L S2 12-03 | 2014 | DEF |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| II | 771000 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 809200 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 809400 | Added | T/L S2 12-03 | 2014 | DEF |
| II | 810100 | Deleted | T/L S2 12-03 | 2014 | DEF |
| II | 810200 | Deleted | T/L S2 12-03 | 2014 | DEF |
| | | | | | |
| | | | | | |
| **III** | ***USSGL Account Transactions:*** | | | | |
| III | A104 | Added dr USSGL account 411600 | T/L S2 12-03 | 2014 | TC |
| III | A140 | Revised description and comment | T/L S2 12-03 | 2014 | TC |
| III | A142 | Revised description and comment | T/L S2 12-03 | 2014 | TC |
| III | A143 | Revised description | T/L S2 12-03 | 2014 | TC |
| III | A180 | Revised description | T/L S2 12-03 | 2014 | TC |
| III | A181 | Revised description | T/L S2 12-03 | 2014 | TC |
| III | A184 | Added dr USSGL account 411300; Deleted dr USSGL account 411400 | T/L S2 12-03 | 2014 | TC |
| III | A195 | Revised comment | T/L S2 12-03 | 2014 | TC |
| III | A196 | Added dr USSGL account 411600 | T/L S2 12-03 | 2014 | TC |
| III | A199 | Added cr USSGL account 411600 | T/L S2 12-03 | 2014 | TC |
| III | A467 | Added | T/L S2 12-03 | 2014 | TC |
| III | A469 | Added | T/L S2 12-03 | 2014 | TC |
| III | A501 | Added | T/L S2 12-03 | 2014 | TC |
| III | A514 | Added dr USSGL account 445000 | T/L S2 12-03 | 2014 | TC |
| III | B120 | Revised comment | T/L S2 12-03 | 2014 | TC |
| III | B121 | Added cr USSGL account 414200 | T/L S2 12-03 | 2014 | TC |
| III | B124 | Revised comment | T/L S2 12-03 | 2014 | TC |
| III | B126 | Revised comment | T/L S2 12-03 | 2014 | TC |
| III | B128 | Revised comment | T/L S2 12-03 | 2014 | TC |
| III | B129 | Added dr USSGL accounts 439400, 439700 and 439800; Deleted dr 134000, 134100 and 439500; Revised description | T/L S2 12-03 | 2014 | TC |
| III | B132 | Revised comment | T/L S2 12-03 | 2014 | TC |
| III | B133 | Revised description | T/L S2 12-03 | 2014 | TC |
| III | B139 | Added | T/L S2 12-03 | 2014 | TC |
| III | B141 | Added | T/L S2 12-03 | 2014 | TC |
| III | B144 | Added | T/L S2 12-03 | 2014 | TC |
| III | B146 | Added | T/L S2 12-03 | 2014 | TC |
| III | B153 | Added | T/L S2 12-03 | 2014 | TC |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| III | B165 | Added comment; Revised description | T/L S2 12-03 | 2014 | TC |
| III | B200 | Deleted dr USSGL account 166000 | T/L S2 12-03 | 2014 | TC |
| III | B210 | Added | T/L S2 12-03 | 2014 | TC |
| III | B424 | Added dr USSGL account 67900; Revised comment | T/L S2 12-03 | 2014 | TC |
| III | B444 | Added | T/L S2 12-03 | 2014 | TC |
| III | B446 | Added | T/L S2 12-03 | 2014 | TC |
| III | C109 | Revised comment | T/L S2 12-03 | 2014 | TC |
| III | C112 | Revised comment | T/L S2 12-03 | 2014 | TC |
| III | C112 | Revised comment | T/L S2 12-03 | 2014 | TC |
| III | C113 | Added | T/L S2 12-03 | 2014 | TC |
| III | C115 | Added | T/L S2 12-03 | 2014 | TC |
| III | C119 | Added | T/L S2 12-03 | 2014 | TC |
| III | C120 | Revised comment | T/L S2 12-03 | 2014 | TC |
| III | C121 | Added comment | T/L S2 12-03 | 2014 | TC |
| III | C122 | Revised comment | T/L S2 12-03 | 2014 | TC |
| III | C123 | Added comment | T/L S2 12-03 | 2014 | TC |
| III | C124 | Deleted dr USSGL account 163100, dr USSGL account 163300 and cr USSGL account 163000; Revised comment | T/L S2 12-03 | 2014 | TC |
| III | C125 | Added comment; Revised description | T/L S2 12-03 | 2014 | TC |
| III | C126 | Added | T/L S2 12-03 | 2014 | TC |
| III | C127 | Added | T/L S2 12-03 | 2014 | TC |
| III | C128 | Added | T/L S2 12-03 | 2014 | TC |
| III | C130 | Revised comment | T/L S2 12-03 | 2014 | TC |
| III | C132 | Revised description and comment | T/L S2 12-03 | 2014 | TC |
| III | C134 | Revised comment | T/L S2 12-03 | 2014 | TC |
| III | C138 | Revised comment | T/L S2 12-03 | 2014 | TC |
| III | C146 | Added | T/L S2 12-03 | 2014 | TC |
| III | C148 | Added | T/L S2 12-03 | 2014 | TC |
| III | C157 | Added | T/L S2 12-03 | 2014 | TC |
| III | C196 | Added cr USSGL account 575600; Revised description and comment | T/L S2 12-03 | 2014 | TC |
| III | C403 | Added | T/L S2 12-03 | 2014 | TC |
| III | C414 | Revised description and comment | T/L S2 12-03 | 2014 | TC |
| III | C415 | Added | T/L S2 12-03 | 2014 | TC |
| III | C417 | Revised comment | T/L S2 12-03 | 2014 | TC |
| III | C418 | Revised comment | T/L S2 12-03 | 2014 | TC |
| III | C419 | Added | T/L S2 12-03 | 2014 | TC |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| III | C420 | Added dr USSGL account 1384; Revised comment | T/L S2 12-03 | 2014 | TC |
| III | C423 | Added | T/L S2 12-03 | 2014 | TC |
| III | C431 | Added | T/L S2 12-03 | 2014 | TC |
| III | C600 | Added | T/L S2 12-03 | 2014 | TC |
| III | C601 | Added | T/L S2 12-03 | 2014 | TC |
| III | C602 | Revised description and comment; | T/L S2 12-03 | 2014 | TC |
| III | C603 | Added dr USSGL account 721100; Revised description and comment | T/L S2 12-03 | 2014 | TC |
| III | C604 | Revised description and comment | T/L S2 12-03 | 2014 | TC |
| III | C605 | Revised description and comment | T/L S2 12-03 | 2014 | TC |
| III | C606 | Revised description and comment | T/L S2 12-03 | 2014 | TC |
| III | C607 | Revised description and comment | T/L S2 12-03 | 2014 | TC |
| III | C611 | Added dr USSGL accounts 163100; Added cr USSGL accounts163000, 163300 and 24000 credit; Revised description and comment | T/L S2 12-03 | 2014 | TC |
| III | C613 | Added | T/L S2 12-03 | 2014 | TC |
| III | C615 | Added | T/L S2 12-03 | 2014 | TC |
| III | C618 | Added dr USSGL account 411400; Added cr USSGL accounts 412000, 439400, 445000, 451000 and 462000; Deleted dr USSGL account 161100; Deleted cr USSGL accounts 161000, 161300, 169000 and 531100; Revised description and comment | T/L S2 12-03 | 2014 | TC |
| III | C620 | Deleted | T/L S2 12-03 | 2014 | TC |
| III | C784 | Added | T/L S2 12-03 | 2014 | TC |
| III | D306 | Deleted cr USSGL account 163800; Deleted dr USSGL account 163900 | T/L S2 12-03 | 2014 | TC |
| III | D308 | Added dr USSGL account 253300; Added cr USSGL account 253400; Deleted cr USSGL account 253300 | T/L S2 12-03 | 2014 | TC |
| III | D310 | Deleted dr USSGL account 163800; Deleted cr USSGL account 163900 | T/L S2 12-03 | 2014 | TC |
| III | D312 | Added dr USSGL account 253400; Added cr USSGL account 253300; Deleted dr USSGL account 253300 | T/L S2 12-03 | 2014 | TC |
| III | D503 | Deleted dr USSGL account 166100 | T/L S2 12-03 | 2014 | TC |
| III | D506 | Revised description | T/L S2 12-03 | 2014 | TC |
| III | D573 | Added cr USSGL accounts 1205, 1679; Revised description and comment | T/L S2 12-03 | 2014 | TC |
| III | D575 | Added dr USSGL accounts 1205, 1679; Revised description and comment | T/L S2 12-03 | 2014 | TC |
| III | D589 (new) | Added | T/L S2 12-03 | 2014 | TC |
| III | D589 (old) | Deleted | T/L S2 12-03 | 2014 | TC |
| III | D590 | Deleted | T/L S2 12-03 | 2014 | TC |
| III | D591 | Added | T/L S2 12-03 | 2014 | TC |
| III | D592 | Added | T/L S2 12-03 | 2014 | TC |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| III | D594 | Added | T/L S2 12-03 | 2014 | TC |
| III | D595 | Added | T/L S2 12-03 | 2014 | TC |
| III | D600 | Added | T/L S2 12-03 | 2014 | TC |
| III | D601 | Added | T/L S2 12-03 | 2014 | TC |
| III | D602 | Added | T/L S2 12-03 | 2014 | TC |
| III | D603 | Added | T/L S2 12-03 | 2014 | TC |
| III | D604 | Added | T/L S2 12-03 | 2014 | TC |
| III | D606 | Added | T/L S2 12-03 | 2014 | TC |
| III | D608 | Added | T/L S2 12-03 | 2014 | TC |
| III | D610 | Added | T/L S2 12-03 | 2014 | TC |
| III | D612 | Added | T/L S2 12-03 | 2014 | TC |
| III | D614 | Added | T/L S2 12-03 | 2014 | TC |
| III | D616 | Added | T/L S2 12-03 | 2014 | TC |
| III | E113 | Added dr USSGL 429000; Added cr USSGL account 439800; Deleted reference; Revised description and comment | T/L S2 12-03 | 2014 | TC |
| III | E115 | Revised description and comment | T/L S2 12-03 | 2014 | TC |
| III | E117 | Revised description and comment | T/L S2 12-03 | 2014 | TC |
| III | E119 | Added cr USSGL account 240000; Deleted reference; Deleted dr USSGL account 429000; Deleted cr USSGL accounts 439800 and 531100 credit; Revised description and comment; | T/L S2 12-03 | 2014 | TC |
| III | E124 | Deleted comment | T/L S2 12-03 | 2014 | TC |
| III | E126 | Added | T/L S2 12-03 | 2014 | TC |
| III | E204 | Added USSGL account dr 809100 and cr 809200; Deleted dr USSGL account 810100 and cr USSGL account 810200 | T/L S2 12-03 | 2014 | TC |
| III | E512 | Deleted dr USSGL account 163800 and dr USSGL account 163900; Deleted cr USSGL account 163800 and cr USSGL account163900 | T/L S2 12-03 | 2014 | TC |
| III | E516 | Added dr USSGL account 192500; Revised description and comment | T/L S2 12-03 | 2014 | TC |
| III | E608 | Deleted dr USSGL account 163800 and dr USSGL account 163900; Deleted cr USSGL account 163800 and cr USSGL account163900 | T/L S2 12-03 | 2014 | TC |
| III | F120 | Added dr USSGL account 591900 | T/L S2 12-03 | 2014 | TC |
| III | F122 | Added dr USSGL account 591900 | T/L S2 12-03 | 2014 | TC |
| III | F126 | Deleted | T/L S2 12-03 | 2014 | TC |
| III | F138 | Deleted | T/L S2 12-03 | 2014 | TC |
| III | F301 | Added USSGL account dr 809200 and cr 809100; Deleted dr USSGL account 810200 and cr USSGL account 810100 | T/L S2 12-03 | 2014 | TC |

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|---|---|---|---|---|---|
| III | F302 | Added dr USSGL account 419700; Added cr USSGL accounts 411300, 411600, and 419600 | T/L S2 12-03 | 2014 | TC |
| III | H100 | Deleted dr USSGL account 163800; Deleted cr USSGL account 163900 | T/L S2 12-03 | 2014 | TC |
| III | H200 | Deleted cr USSGL account 163800; Deleted dr USSGL account 163900 | T/L S2 12-03 | 2014 | TC |
| | | | | | |
| | | | | | |
| **IV** | ***USSGL Account Attributes:*** | | | | |
| | **USSGL Proprietary and Budgetary Account Attribute Definition Report:** | | | | |
| | | | | | |
| IV | Budgetary Proprietary | Revised definition | T/L S2 12-03 | 2014 | ADR |
| IV | Borrowing Source Code | Revised definition and reference | T/L S2 12-03 | 2014 | ADR |
| IV | Credit Cohort Year | Added domain value 2014 - Fiscal Year when direct loans are obligated or guarantees committed by a program; Revised reference | T/L S2 12-03 | 2014 | ADR |
| IV | Debit Credit Indicator | Revised definition; Revised order of domain values | T/L S2 12-03 | 2014 | ADR |
| IV | GTAS Fund Type | Added attribute domain value "GA - General Fund Authority"; Revised attribute name | T/L S2 12-03 | 2014 | ADR |
| IV | Normal Balance Indicator | Added | T/L S2 12-03 | 2014 | ADR |
| IV | TAS Status Code | Revised order of domain values | T/L S2 12-03 | 2014 | ADR |
| IV | TAS Status Transitioning Code | Revised order of domain values; Revised reference | T/L S2 12-03 | 2014 | ADR |
| IV | Trading Partner Agency Identifier | Revised reference; Deleted Trading Partner Agency Identifier attribute domain value "Blank Is Acceptable" | T/L S2 12-03 | 2014 | ADR |
| IV | Trading Partner Main Account | Revised reference; Revised order of domain values | T/L S2 12-03 | 2014 | ADR |
| IV | Year of Budget Authority Indicator | Revised attribute name; Revised reference | T/L S2 12-03 | 2014 | ADR |
| IV | Financing Account Code | Revised supplied by | T/L S2 12-03 | 2014 | ADR |
| | | | | | |
| | | | | | |
| IV | **USSGL Proprietary and Budgetary Account Attribute Table:** | | | | |
| | | | | | |
| | Attribute | | | | |
| IV | USSGL proprietary accounts | Added GTAS Fund Type domain value "GA" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | Debit Credit Indicator | Revised order of domain values | T/L S2 12-03 | 2014 | ATT TBL |
| IV | Federal NonFederal Code | Revised order of domain values | T/L S2 12-03 | 2014 | ATT TBL |
| IV | Financing Account Code | Revised attribute name | T/L S2 12-03 | 2014 | ATT TBL |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| IV | Normal Balance Indicator | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | TAS Status Transitioning Code | Revised order of domain values | T/L S2 12-03 | 2014 | ATT TBL |
| | | | | | |
| | Account | | | | |
| IV | 101000 | Deleted Prior Year Adjustment Code | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 110100 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 110300 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 110900 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 114500 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 120500 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 120900 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 132100 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 132500 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 134400 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 137300 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 138400 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 163800 | Deleted | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 163900 | Deleted | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 166000 | Deleted | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 166100 | Deleted | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 167000 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 167100 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 167200 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 167900 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 192100 | Revised Federal Non-Federal Code attribute domain value from "F/G" to "G" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 198000 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 199500 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 199900 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 201000 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 219200 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 219300 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 240000 | Revised Trading Partner Agency Identifier attribute domain value from "###" to "blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "blank" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 241000 | Revised Federal Non-Federal Code attribute domain value from "F/N" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 253400 | Added | T/L S2 12-03 | 2014 | ATT TBL |

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|---|---|---|---|---|---|
| IV | 292000 | Revised Federal Non-Federal Code attribute domain value from "F/G/N" to "F/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 294000 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 296000 | Revised Federal Non-Federal Code attribute domain value from "F/G/N" to "F/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 297000 | Revised Federal Non-Federal Code attribute domain value from "F/G" to "F" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 298000 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 298500 | Revised Federal Non-Federal Code attribute domain value from "F/G" to "G" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 310200 | Revised Federal Non-Federal Code attribute domain value from "F/G" to "F" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 310300 | Revised Federal Non-Federal Code attribute domain value from "F/G" to "F" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 320000 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 320100 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 320600 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 403200 | Added Credit Cohort attribute domain values "2012, 2013, 2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 403400 | Added Credit Cohort attribute domain values "2012, 2013, 2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 404200 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 404400 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 404700 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 404800 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 406000 | Added Apportionment Category Code attribute domain value; Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 407000 | Added Apportionment Category Code attribute domain value; Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 408100 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 408200 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 408300 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 411100 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 411200 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 411300 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 411400 | Revised GTAS Fund Type attribute domain value from "EG/EC/ES/ET" to "ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 411500 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 411600 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 411700 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| IV | 411800 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 411900 | Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET"; Revised Credit Cohort attribute domain value to blank; Revised Financing Account Code attribute domain value from "D/G/N" to "N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 412000 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 412100 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 412200 | Revised TAS Status Transitioning Code attribute domain value from "N/X" to "N"; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 412300 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 412400 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 412500 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 412600 | Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 412700 | Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 412800 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 412900 | Revised Authority Type Code attribute domain value from "B/C/D/P/R" to "B/P"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 413000 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| IV | 413100 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 413200 | Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ER"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank; Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 413300 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 413400 | Revised Financing Account Code attribute domain value from "D/G/N" to "N";Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 413500 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 413600 | Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 413700 | Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 413800 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 413900 | Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 414000 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 414100 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 414200 | Added Credit Cohort Year attribute domain value "2014"; Revised Authority Type Code attribute domain values from "B/C/D/P/R/S" to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 414300 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 414400 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 414500 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 414600 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| IV | 414700 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 414800 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 414900 | Added Credit Cohort Year attribute domain value "2014"; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/ES/ET" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 415000 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 415100 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 415200 | Added Credit Cohort Year attribute domain value "2014"; Revised TAS Status Transitioning Code attribute domain value from "N/X" to "N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 415300 | Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 415400 | Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 415700 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 415800 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 416000 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 416500 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 416600 | Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N"; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 416700 | Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Credit Cohort attribute domain value to blank; Revised Financing Account Code attribute domain value from "D/G/N" to "N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 416800 | Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Credit Cohort attribute domain value to blank; Revised Financing Account Code attribute domain value from "D/G/N" to "N" | T/L S2 12-03 | 2014 | ATT TBL |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| IV | 417000 | Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 417100 | Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 417200 | Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 417300 | Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 417500 | Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 417600 | Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 418000 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 418300 | Added Authority Type Code attribute domain value "P/R/S"; Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 419000 | Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 419100 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 419200 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| IV | 419300 | Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 419500 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 419600 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 419700 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 419900 | Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank; Revised BEA Category Indicator Code attribute domain values from "D/M" to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 420100 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 420800 | Deleted | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 421000 | Added Apportionment Category Code attribute domain values "A/B/E"; Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 421200 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 421500 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 422100 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 422200 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 422500 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 423000 | Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 423000 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 423000 | Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 423100 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 423200 | Added Fed/NonFed attribute domain value "F"'; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 423300 | Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| IV | 423400 | Added Fed/NonFed attribute domain value "F'"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 425100 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 425200 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 425300 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 425500 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 426000 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 426100 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 426200 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 426300 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 426400 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 426500 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 426600 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 426700 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 427100 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 427300 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 427500 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 427600 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 427700 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 428300 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 428500 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 428600 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 428700 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 429000 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 429500 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank; Revised BEA Category Indicator Code attribute domain values from "D/M" to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 431000 | Added Apportionment Category Code attribute domain values "A/B/E"; Added BEA Category Indicator Code attribute domain values "D/M"; Added BEA Category Indicator Code attribute domain value; Added Credit Cohort Year attribute domain value "2014"; Added Fed/NonFed attribute domain value "F'"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####" | T/L S2 12-03 | 2014 | ATT TBL |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| IV | 432000 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 435000 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 435100 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 435500 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 435600 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 435700 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 437000 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 438200 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 438300 | Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 438400 | Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank; Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 438400 | Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 438400 | Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 438700 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 438800 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 439000 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 439100 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| IV | 439200 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 439300 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 439400 | Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 439500 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 439600 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank; Revised Authority Type Code attribute domain value from "B/C/D/P/R/S" to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 439700 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 439800 | Added Authority Type Code attribute domain value "S"; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 439900 | Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 442000 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 443000 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 445000 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 451000 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 459000 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 461000 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 462000 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 463000 | Added Apportionment Category Indicator Code attribute domain values "A/B/E"; Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 465000 | Added Reimbursable Flag Indicator attribute domain values "D/R"; Added Apportionment Category Indicator Code attribute domain values "A/B/E"; Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 469000 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 470000 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 472000 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 480100 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 480200 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |

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|---|---|---|---|---|---|
| IV | 483100 | Added Fed/NonFed attribute domain value F, Added Trading Partner attribute domain value "###" ;Added Trading Partner Main attribute domain value "####"; Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 483200 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 487100 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 487200 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 488100 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 488200 | Added Credit Cohort Year attribute domain value "2014"; Revised Year of Budget Authority Indicator from "BAL" to "BAL/NEW" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 490100 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 490200 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 490800 | Revised Fund Type Code attribute domain value from "EG/EM/EP/ER" to "EG/ER"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 493100 | Added Fed/NonFed attribute domain value F, Added Trading Partner attribute domain value "###" ; Added Trading Partner Main attribute domain value "####"; Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 497100 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 497200 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 498100 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 498200 | Added Credit Cohort Year attribute domain value "2014"; Revised Year of Budget Authority Indicator from "BAL" to "BAL/NEW" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 498200 | Added Credit Cohort Year attribute domain value "2014" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 498200 | Revised Year of Budget Authority Indicator from "BAL" to "BAL/NEW" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 510000 | Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 510900 | Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 520000 | Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 520900 | Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 531000 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 531100 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 531200 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 531300 | Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 531700 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 531800 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 531900 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 532000 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| IV | 532400 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 532500 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 532900 | Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 540000 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 540500 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 540600 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 540900 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 550000 | Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 550900 | Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 570000 | Added Federal Non-Federal Code attribute domain value "G" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 570500 | Added Trading Partner Agency Identifier attribute domain value "###"; Added Trading Partner Main Account Code attribute domain value "####"; Added Federal Non-Federal Code attribute domain value "G" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 570800 | Added Trading Partner Agency Identifier attribute domain value "###"; Added Trading Partner Main Account Code attribute domain value "####"; Added Federal Non-Federal Code attribute domain value "G" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 570900 | Added Federal Non-Federal Code attribute domain value "G" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 571000 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 571200 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 579000 | Revised Federal Non-Federal Code attribute domain value from "F/G" to "G" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 579100 | Revised Federal Non-Federal Code attribute domain value from "F/G" to "G" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 579200 | Revised Federal Non-Federal Code attribute domain value from "F/G" to "F" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 580000 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 580100 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 580200 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 580300 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 580400 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 580500 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 580600 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 582000 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 582100 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 582200 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 582300 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 582400 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 582500 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 582600 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |

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|---|---|---|---|---|---|
| IV | 583000 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 583100 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 583200 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 583300 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 583400 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 583500 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 583600 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 589000 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 589100 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 589200 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 589300 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 589400 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 589500 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 589600 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 590000 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 590900 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 591900 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 592300 | Revised Exchange Nonexchange Code attribute domain values from "T/X" to "T" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 599000 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"; Revised Federal Nonfederal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 599100 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"; Revised Federal Nonfederal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 599300 | Revised Federal Non-Federal Code attribute domain value from "F/G" to "G" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 599400 | Revised Federal Non-Federal Code attribute domain value from "F/G" to "G" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 619000 | Revised Federal Non-Federal Code attribute domain value from "F/N" to "F/G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 633800 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 640000 | Revised Federal Non-Federal Code attribute domain value from "F/N" to "F/G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 711000 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 711100 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 711200 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 718000 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 718100 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 719000 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 719100 | Added | T/L S2 12-03 | 2014 | ATT TBL |

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|---|---|---|---|---|---|
| IV | 721000 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 728000 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 728100 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 729000 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 729100 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 740000 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 740100 | Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 740500 | Revised Federal Non-Federal Code attribute domain value from "F/N" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 750000 | Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"; Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N" | T/L S2 12-03 | 2014 | ATT TBL |
| IV | 771000 | Added | T/L S2 12-03 | 2014 | ATT TBL |
| | | | | | |
| | | | | | |
| **V** | ***USSGL Crosswalks to Standard External Reports:*** | | | | |
| | **SF 133: Report on Budget Execution and Budgetary Resources:** | | | | |
| | Column | | | | |
| V | Debit Credit Indicator | Revised order of column; Revised order of domain values | T/L S2 12-03 | 2014 | SF133 |
| V | Begin End Indicator | Revised order of column | T/L S2 12-03 | 2014 | SF133 |
| V | Authority Type Code | Revised order of column | T/L S2 12-03 | 2014 | SF133 |
| V | Reimbursable Flag Indicator | Revised order of column | T/L S2 12-03 | 2014 | SF133 |
| V | TAS Status Code | Revised order of domain values | T/L S2 12-03 | 2014 | SF133 |
| | | | | | |
| | Line | | | | |
| V | Title line | Added "Memorandum (Non-Add) Entries:" line between lines 3090 and 3100 | T/L S2 12-03 | 2014 | SF 133 |
| V | All applicable lines | Added Apportionment Category Code to USSGL accounts 406000, 407000, 421000, 431000, 463000, and 465000 | T/L S2 12-03 | 2014 | SF 133 |
| V | All applicable lines | Added BEA Category Indicator Code to USSGL accounts 406000, 407000, 421000, 431000, 442000, 443000, 445000, 451000, 459000, 461000, 462000, 463000, 465000, 469000, 470000, and 472000; Deleted attribute for USSGL accounts 419900 and 429500 | T/L S2 12-03 | 2014 | SF 133 |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | All applicable lines | Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 411300, 411400, 411500, 411700, 411800, 411900, 412100, 412200, 412300, 412400, 412500, 412600, 412700, 412800, 412900, 415000, 415800, 416600, 416700, 416800, 417000, 417100, 417200, 417300, 417500, 417600, 419000, 419100, 419200, 419300, 419900, 421200, 429000, 429500, 432000, 435000, 435100, 435500, 435600, 435700, 437000, 438200, 438400, 438700, 438800, 439000, 439100, 439200, 439300, 439400, 439600, 439700, 439800, 439900, 490800 | T/L S2 12-03 | 2014 | SF 133 |
| V | 1000 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700, 415300 and 416600; Revised Fund Type attribute domain value from EG/ES/ET to EG/EP/ER/ES/ET for USSGL account 438400; Revised Financing Account Code attribute domain values "N" to "D/G/N" for USSGL account 414900; Added Authority Type Code attribute domain value "S" to USSGL account 439800 | T/L S2 12-03 | 2014 | SF 133 |
| V | 1010 | Added USSGL account 419700; Deleted USSGL account 419100 | T/L S2 12-03 | 2014 | SF 133 |
| V | 1010 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 417600, 419000, and 419900 | T/L S2 12-03 | 2014 | SF133 |
| V | 1011 | Added USSGL account 419600; Deleted USSGL account 419200 | T/L S2 12-03 | 2014 | SF 133 |
| V | 1011 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 417600 and 419000 | T/L S2 12-03 | 2014 | SF133 |
| V | 1012 | Added USSGL accounts 419100 and 419200 with SF133 GTAS TAS Status attribute domain value "E"; Added Fed/NonFed attribute domain value "F" for USSGL account 419900 | T/L S2 12-03 | 2014 | SF133 |
| V | 1013 | Added Fed/NonFed attribute domain value "F" for USSGL account 415300 | T/L S2 12-03 | 2014 | SF133 |
| V | 1020 | Added USSGL accounts 411300, 411600, 419600, and 419700 | T/L S2 12-03 | 2014 | SF 133 |
| V | 1020 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700, 415300, 416600, 416700, 416800, 417000, 417300, 417500, 417600, 419000, 419300, 419900, 423200, 423400, 483100, and 493100; Revised Fund Type attribute domain value from "ES/ET" to " to "EG/EP/ER/ES/ET" for USSGL account 438400; Added Authority Type Code attribute domain value "S" to USSGL account 439800 | T/L S2 12-03 | 2014 | SF 133 |
| V | 1020 | Deleted duplicate lines for USSGL accounts 4123, 4124, 4128, 4351, 4383, 4384, 4387, 4392, 4397, and 4399 | T/L S2 12-03 | 2014 | SF 133 |
| V | 1029 | Revised Fund Type attribute domain value from EM/ER/ES/ET to EG/EM/ER/ES/ET/TR for USSGL account 435000 with SF133 TAFS Status "U" | T/L S2 12-03 | 2014 | SF 133 |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 1100 | Added USSGL account 411600; Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/ER" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900 | T/L S2 12-03 | 2014 | SF 133 |
| V | 1101 | Added USSGL account 411300 | T/L S2 12-03 | 2014 | SF 133 |
| V | 1103 | Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900 | T/L S2 12-03 | 2014 | SF 133 |
| V | 1104 | Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900 | T/L S2 12-03 | 2014 | SF 133 |
| V | 1120 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300 | T/L S2 12-03 | 2014 | SF133 |
| V | 1121 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300 | T/L S2 12-03 | 2014 | SF133 |
| V | 1134 | Added USSGL account 4397 for Fund Type attribute domain value "EG" | T/L S2 12-03 | 2014 | SF133 |
| V | 1151 | Added Authority Type Code attribute domain value "P/R" to USSGL account 418300 | T/L S2 12-03 | 2014 | SF133 |
| V | 1171 | Added USSGL account 411300 | T/L S2 12-03 | 2014 | SF 133 |
| V | 1200 | Added USSGL account 411600 | T/L S2 12-03 | 2014 | SF 133 |
| V | 1201 | Added USSGL account 411300 | T/L S2 12-03 | 2014 | SF 133 |
| V | 1220 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300 | T/L S2 12-03 | 2014 | SF133 |
| V | 1221 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300 | T/L S2 12-03 | 2014 | SF133 |
| V | 1251 | Added Authority Type Code attribute domain value "P/R" to USSGL account 418300 | T/L S2 12-03 | 2014 | SF133 |
| V | 1260 | Added calculation line | T/L S2 12-03 | 2014 | SF 133 |
| V | 1271 | Added USSGL account 411300 | T/L S2 12-03 | 2014 | SF 133 |
| V | 1421 | Added USSGL account 414600; Revised Authority Type Code from "B" to blank for USSGL account 414200 | T/L S2 12-03 | 2014 | SF 133 |
| V | 1430 | Added USSGL account 404700 | T/L S2 12-03 | 2014 | SF 133 |
| V | 1510 | Added Fed/NonFed attribute domain value "F" for USSGL account 413700 | T/L S2 12-03 | 2014 | SF133 |
| V | 1511 | Added Fed/NonFed attribute domain value "F" for USSGL account 413700 | T/L S2 12-03 | 2014 | SF133 |
| V | 1522 | Revised Fund Type Code attribute domain value from "ET" to "EG/ES/ET" for USSGL account 439700 | T/L S2 12-03 | 2014 | SF133 |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 1610 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700 and 415300 | T/L S2 12-03 | 2014 | SF133 |
| V | 1611 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700 and 415300 | T/L S2 12-03 | 2014 | SF133 |
| V | 1710 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000 and 417500 | T/L S2 12-03 | 2014 | SF133 |
| V | 1711 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000, 417300, 417500, and 419300 | T/L S2 12-03 | 2014 | SF133 |
| V | 1721 | Deleted | T/L S2 12-03 | 2014 | SF133 |
| V | 1810 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000, 417300, 417500, and 419300 | T/L S2 12-03 | 2014 | SF133 |
| V | 1811 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000 and 417500 | T/L S2 12-03 | 2014 | SF133 |
| V | 1821 | Deleted | T/L S2 12-03 | 2014 | SF133 |
| V | 1824 | Added Authority Type Code attribute domain value "S" to USSGL account 439800 | T/L S2 12-03 | 2014 | SF133 |
| V | 1841 | Added USSGL account 418300 | T/L S2 12-03 | 2014 | SF133 |
| V | 2001 | Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200 | T/L S2 12-03 | 2014 | SF133 |
| V | 2002 | Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200 | T/L S2 12-03 | 2014 | SF133 |
| V | 2003 | Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200 | T/L S2 12-03 | 2014 | SF133 |
| V | 2101 | Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200 | T/L S2 12-03 | 2014 | SF133 |
| V | 2102 | Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200 | T/L S2 12-03 | 2014 | SF133 |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 2103 | Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200 | T/L S2 12-03 | 2014 | SF133 |
| V | 2501 | Added USSGL accounts 406000, 407000, 421000, 431000, 442000, 443000, 445000, 451000, 459000, 461000, 463000, 465000, 470000, 480100, 480200, 488100, 488200, 490100, 490200, 490800, 498100, and 498200 | T/L S2 12-03 | 2014 | SF133 |
| V | 2502 | Added USSGL accounts 406000, 407000, 421000, 431000, 462000, 463000, 465000, 469000, 472000, 480100, 480200, 488100, 488200, 490100, 490200, 490800, 498100, and 498200 | T/L S2 12-03 | 2014 | SF133 |
| V | 2503 | Added | T/L S2 12-03 | 2014 | SF133 |
| V | 2504 | Added | T/L S2 12-03 | 2014 | SF133 |
| V | 3001 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100 | T/L S2 12-03 | 2014 | SF133 |
| V | 3010 | Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200 | T/L S2 12-03 | 2014 | SF133 |
| V | 3011 | Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480100, 480200, 488100, 488200, 490100, 490200, 498100, and 498200 | T/L S2 12-03 | 2014 | SF133 |
| V | 3020 | Added USSGL accounts 480200, 488200 and 490200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200 and 490200 | T/L S2 12-03 | 2014 | SF133 |
| V | 3030 | Added Fed/NonFed attribute domain value "F" for USSGL account 483100 and 493100 | T/L S2 12-03 | 2014 | SF133 |
| V | 3031 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100 | T/L S2 12-03 | 2014 | SF133 |
| V | 3050 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100 | T/L S2 12-03 | 2014 | SF133 |
| V | 3061 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400 | T/L S2 12-03 | 2014 | SF133 |
| V | 3080 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400 | T/L S2 12-03 | 2014 | SF133 |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 3081 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400 | T/L S2 12-03 | 2014 | SF133 |
| V | 3090 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400 | T/L S2 12-03 | 2014 | SF133 |
| V | 3100 | Revised line title; revised calculation | T/L S2 12-03 | 2014 | SF 133 |
| V | 3200 | Revised line title and calculation | T/L S2 12-03 | 2014 | SF 133 |
| V | 4020 | Revised line title | T/L S2 12-03 | 2014 | SF 133 |
| V | 4032 | Deleted | T/L S2 12-03 | 2014 | SF133 |
| V | 4053 | Added USSGL accounts 406000, 407000, 421000, and 421500 | T/L S2 12-03 | 2014 | SF133 |
| V | 4110 | Revised line title | T/L S2 12-03 | 2014 | SF 133 |
| V | 4110 | Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Indicator attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200 | T/L S2 12-03 | 2014 | SF 133 |
| V | 4143 | Added USSGL accounts 406000, 407000, 421000, and 421500 | T/L S2 12-03 | 2014 | SF 133 |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | | | | | |
| | **Program and Financing (P&F) Schedule:** | | | | |
| | Column | | | | |
| V | Debit/Credit Indicator | Revised order of domain values | T/L S2 12-03 | 2014 | P&F |
| V | TAS Status Code | Revised order of domain values | T/L S2 12-03 | 2014 | P&F |
| | | | | | |
| | Line | | | | |
| V | All applicable lines | Added Apportionment Category Code to USSGL accounts 406000, 407000, 421000, 431000, 463000, and 465000 | T/L S2 12-03 | 2014 | P&F |
| V | All applicable lines | Added BEA Category Indicator Code to USSGL accounts 406000, 407000, 421000, 431000, 442000, 443000, 445000, 451000, 459000, 461000, 462000, 463000, 465000, 469000, 470000, and 472000; Deleted attribute for USSGL accounts 419900 and 429500 | T/L S2 12-03 | 2014 | P&F |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | All applicable lines | Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 411300, 411400, 411500, 411700, 411800, 411900, 412100, 412200, 412300, 412400, 412500, 412600, 412700, 412800, 412900, 415000, 415800, 416600, 416700, 416800, 417000, 417100, 417200, 417300, 417500, 417600, 419000, 419100, 419200, 419300, 419900, 421200, 429000, 429500, 432000, 435000, 435100, 435500, 435600, 435700, 437000, 438200, 438400, 438700, 438800, 439000, 439100, 439200, 439300, 439400, 439600, 439700, 439800, 439900, 490800 | T/L S2 12-03 | 2014 | P&F |
| V | 0900 | Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Indicator attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, 490800 and 498200 | T/L S2 12-03 | 2014 | P&F |
| V | 1000 | Added Authority Type Code attribute domain value "S" to USSGL account 439800; Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700, 415300, and 416600 | T/L S2 12-03 | 2014 | P&F |
| V | 1001 | Added | T/L S2 12-03 | 2014 | P&F |
| V | 1010 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 417600 and 419000 | T/L S2 12-03 | 2014 | P&F |
| V | 1011 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 417600 and 419000 | T/L S2 12-03 | 2014 | P&F |
| V | 1012 | Added Fed/NonFed attribute domain value "F" for USSGL account 419900 | T/L S2 12-03 | 2014 | P&F |
| V | 1013 | Added Fed/NonFed attribute domain value "F" for USSGL account 415300 | T/L S2 12-03 | 2014 | P&F |
| V | 1020 | Added USSGL accounts 411300 and 411600; Added Authority Type Code attribute domain value "S" to USSGL account 439800 | T/L S2 12-03 | 2014 | P&F |
| V | 1020 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700, 415300, 416600, 416700, 416800, 417000, 417300, 417500, 417600, 419000, 419300, 419900, 423200, 423400, 483100, and 493100; Revised Fund Type attribute domain value from ES/ET to EG/EP/ER/ES/ET for USSGL account 438400 | T/L S2 12-03 | 2014 | P&F |
| V | 1020 | Deleted duplicate lines for USSGL accounts 4123, 4124, 4128, 4351, 4383, 4384, 4387, 4392, 4397, and 4399 | T/L S2 12-03 | 2014 | P&F |
| V | 1029 | Revised Fund Type attribute domain value from EM/ER/ES/ET to EG/EM/ER/ES/ET/TR for USSGL account 435000 | T/L S2 12-03 | 2014 | P&F |
| V | 1050 | Revised calculation description | T/L S2 12-03 | 2014 | P&F |
| V | 1100 | Added USSGL account 411600; Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/ER" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900 | T/L S2 12-03 | 2014 | P&F |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 1101 | Added USSGL account 411300 | T/L S2 12-03 | 2014 | P&F |
| V | 1103 | Revised line title; Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900 | T/L S2 12-03 | 2014 | P&F |
| V | 1104 | Added | T/L S2 12-03 | 2014 | P&F |
| V | 1120 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300 | T/L S2 12-03 | 2014 | P&F |
| V | 1121 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300 | T/L S2 12-03 | 2014 | P&F |
| V | 1134 | Revised GTAS Fund Type Code attribute domain value from "ES/ET" to "EG/ES/ET" for USSGL account 439700 | T/L S2 12-03 | 2014 | P&F |
| V | 1171 | Added USSGL account 411300 | T/L S2 12-03 | 2014 | P&F |
| V | 1200 | Added USSGL account 411600 | T/L S2 12-03 | 2014 | P&F |
| V | 1201 | Added USSGL account 411300 | T/L S2 12-03 | 2014 | P&F |
| V | 1220 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300 | T/L S2 12-03 | 2014 | P&F |
| V | 1221 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300 | T/L S2 12-03 | 2014 | P&F |
| V | 1271 | Added USSGL account 411300 | T/L S2 12-03 | 2014 | P&F |
| V | 1421 | Added USSGL account 414600; Revised Authority Type Code from "B" to blank for USSGL account 414200 | T/L S2 12-03 | 2014 | P&F |
| V | 1510 | Added Fed/NonFed attribute domain value "F" for USSGL account 413700 | T/L S2 12-03 | 2014 | P&F |
| V | 1511 | Added Fed/NonFed attribute domain value "F" for USSGL account 413700 | T/L S2 12-03 | 2014 | P&F |
| V | 1522 | Revised Fund Type Code attribute domain value from "ET" to "EG/ES/ET" for USSGL account 439700 | T/L S2 12-03 | 2014 | P&F |
| V | 1610 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700 and 415300 | T/L S2 12-03 | 2014 | P&F |
| V | 1611 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700 and 415300 | T/L S2 12-03 | 2014 | P&F |
| V | 1622 | Revised Fund Type Code attribute domain value from "ET" to "EG/ES/ET" for USSGL account 439700 | T/L S2 12-03 | 2014 | P&F |
| V | 1710 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000 and 417500 | T/L S2 12-03 | 2014 | P&F |
| V | 1711 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000, 417300, and 417500 | T/L S2 12-03 | 2014 | P&F |
| V | 1721 | Deleted | T/L S2 12-03 | 2014 | P&F |

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|---|---|---|---|---|---|
| V | 1725 | Added Authority Type Code attribute domain value "S" to USSGL account 439800 | T/L S2 12-03 | 2014 | P&F |
| V | 1810 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000, 417300, and 417500 | T/L S2 12-03 | 2014 | P&F |
| V | 1811 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000 and 417500 | T/L S2 12-03 | 2014 | P&F |
| V | 1940 | Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 442000, 443000, 445000, 451000, 461000, 462000, 463000, 470000, and 472000 | T/L S2 12-03 | 2014 | P&F |
| V | 1941 | Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 442000, 443000, 445000, 451000, 461000, 462000, 463000, 470000, and 472000 | T/L S2 12-03 | 2014 | P&F |
| V | 1951 | Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 442000, 443000, 445000, 451000, 461000, 462000, 463000, 470000, and 472000; Revised TAS Status Transitioning Code attribute domain value from "N/X" to "X" for USSGL accounts 442000, 443000, 445000, 451000, 461000, 462000, 463000, 470000, and 472000 | T/L S2 12-03 | 2014 | P&F |
| V | 1952 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700 and 416600; Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 420100, 422100, 422200, 422500, 425100, 428700, 480100, and 490100; Revised TAS Transitioning Code attribute domain value from "K/N/X" to "K/N" for USSGL accounts 412600, 412700, 413600, 413700, 413900, 414900, 422500, 425100, 428700, 480100, and 490100 | T/L S2 12-03 | 2014 | P&F |
| V | 1953 | Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL account 465000; Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "K/N" for USSGL account 465000 | T/L S2 12-03 | 2014 | P&F |
| V | 1954 | Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "K" for USSGL accounts 435000, 435500, 435600, and 435700 | T/L S2 12-03 | 2014 | P&F |
| V | 3001 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100 | T/L S2 12-03 | 2014 | P&F |
| V | 3010 | Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G and Fund Type attribute domain value "EP";" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200 | T/L S2 12-03 | 2014 | P&F |
| V | 3011 | Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480100, 480200, 488100, 488200, 490100, 490200, 498100, and 498200 | T/L S2 12-03 | 2014 | P&F |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 3020 | Added USSGL accounts 480200, 488200 and 490200 with Financing Account Code attribute domain value "D/G and Fund Type attribute domain value "EP";" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200 and 490200 | T/L S2 12-03 | 2014 | P&F |
| V | 3030 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100 | T/L S2 12-03 | 2014 | P&F |
| V | 3031 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100 | T/L S2 12-03 | 2014 | P&F |
| V | 3050 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100 | T/L S2 12-03 | 2014 | P&F |
| V | 3061 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400 | T/L S2 12-03 | 2014 | P&F |
| V | 3080 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400 | T/L S2 12-03 | 2014 | P&F |
| V | 3081 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400 | T/L S2 12-03 | 2014 | P&F |
| V | 3090 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400 | T/L S2 12-03 | 2014 | P&F |
| V | 3200 | Revised calculation | T/L S2 12-03 | 2014 | P&F |
| V | 4020 | Revised line title | T/L S2 12-03 | 2014 | P&F |
| V | 4032 | Deleted | T/L S2 12-03 | 2014 | P&F |
| V | 4110 | Revised line title | T/L S2 12-03 | 2014 | P&F |
| V | 4110 | Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Indicator attribute domain value "D/G with Fund Type attribute domain value "EP"; Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200 | T/L S2 12-03 | 2014 | P&F |
| V | 4142 | Added Additional Information "1" to USSGL account 422200; Revised Debit Indicator from "-" to "+" for USSGL account 422200 with Begin/End attribute domain value "E;" Revised Credit Indicator from "+" to "-" for USSGL account 422200 with Begin/End attribute domain value "E;" Revised Debit Indicator from "+" to "-" for USSGL account 422200 with Begin/End attribute domain value "B;" Revised Credit Indicator from "-" to "+" for USSGL account 422200 with Begin/End attribute domain value "B" | T/L S2 12-03 | 2014 | P&F |
| V | 5000 | Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 161000, 162000 and 163000 | T/L S2 12-03 | 2014 | P&F |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 5001 | Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 161000, 162000 and 163000 | T/L S2 12-03 | 2014 | P&F |
| V | 5010 | Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 161800 and 162000 | T/L S2 12-03 | 2014 | P&F |
| V | 5011 | Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 161800 and 162000 | T/L S2 12-03 | 2014 | P&F |
| V | 5080 | Added | T/L S2 12-03 | 2014 | P&F |
| V | 5081 | Added | T/L S2 12-03 | 2014 | P&F |
| V | 5082 | Added | T/L S2 12-03 | 2014 | P&F |
| V | 5090 | Added Authority Type Code attribute domain value "S" to USSGL account 439800 | T/L S2 12-03 | 2014 | P&F |
| V | 5091 | Added Authority Type Code attribute domain value "S" to USSGL account 439800 | T/L S2 12-03 | 2014 | P&F |
| V | 5090 | Added USSGL accounts 415800, 438200, 438300, 438400, and 439800 with Begin/End attribute domain value "E" | T/L S2 12-03 | 2014 | P&F |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **FMS 2108: Yearend Closing Statement:** | | | | |
| | Column | | | | |
| V | 2 | Revised Prior Year attribute domain values from "B/X" to blank for USSGL account 101000 | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 2 | Deleted USSGL account 163800 | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 2 | Deleted duplicate USSGL account 414900 | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 2 | Revised Business Line from “HOLDSDR” to “RESPOS” for USSGL account 119300 | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 2 | Revised Fed/NonFed attribute domain value from “E/F/N” to “E” for USSGL account 161800 | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 2 | Revised Business Line from “BORFRMPUB” to “BAP” for USSGL account 414900 | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 2 | Revised Business Line from “BORFRMUSTREAS” to “BAT” for USSGL account 414900 | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 2 | Revised Borrowing Source attribute domain value from “T” to “F/T” for USSGL account 414900 | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 3 | Revised Borrowing Source attribute domain value from “F/T” to “P” for USSGL account 414000 | T/L S2 12-03 | 2014 | FMS 2108 |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 3 | Revised Authority Type Code attribute domain value from “B/P/S” to “P/S” for USSGL account 414000 | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 4 | Added USSGL account 414500 with Borrowing Source attribute domain value "P" | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 5 | Add Authority Type Code attribute domain value “B/P/S” for USSGL account 414000 | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 5 | Revised TAS Status Transitioning Code attribute domain values from "K/N/X" to "N" for USSGL account 413200 | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 5 | Revised Authority Type Code attribute domain value from “B/P/S” to “P/S” for USSGL account 414000 | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 5 | Revised Prior Year Adjustment attribute domain value from “X” to “B/X for USSGL account 439200 | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 5 | Deleted duplicate USSGL account 439200 | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 6 | Added USSGL accounts 120500,120900, 167000, 167100, 167200 and 167900; | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 7 | Add Fed/NonFed attribute domain value “F” for USSGL account 413700, 415300, 416600, 416800, 419900, 423200, and 423400 | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 9 | Add Fed/NonFed attribute domain value “F” for USSGL account 483100 | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 10 | Add Fed/NonFed attribute domain value “F” for USSGL account 493100 | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 11 | Added Authority Type Code attribute domain value "S" for USSGL Account 439800; Deleted Authority Type Code attribute domain values "B, C, D, P, R and S" for USSGL account 439600 | T/L S2 12-03 | 2014 | FMS 2108 |
| V | 11 | Revised TAS Status Transitioning Code attribute domain values from "K/N/X" to "N" for USSGL account 439400 | T/L S2 12-03 | 2014 | FMS 2108 |
| | | | | | |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Balance Sheet**: | | | | |
| | Line | | | | |
| V | 1 -5, 7 - 14, 17 -19, and 21 - 27 | Revised Reporting Type Code attribute domain value "E/F/U" to "E/U" for USSGL accounts listed on the line with the applicable attribute domain value | T/L S2 12-03 | 2014 | BS |
| V | 2 | Deleted USSGL accounts 163800 and 163900 | T/L S2 12-03 | 2014 | BS |
| V | 3 | Added USSGL account 132100; Revised Fed/NonFed attribute domain value from "F" to "G" for USSGL account 132500 | T/L S2 12-03 | 2014 | BS |
| V | 5 | Revised Fed/NonFed attribute domain value from "F" to "G" for USSGL account 192100 | T/L S2 12-03 | 2014 | BS |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 7 | Added USSGL accounts 120500, 120900, 134400, 138400 | T/L S2 12-03 | 2014 | BS |
| V | 8 | Added USSGL accounts 167000, 167100, 167200, 167900; Deleted USSGL accounts 166000 and 166100 | T/L S2 12-03 | 2014 | BS |
| V | 14 | Added USSGL account 199500 | T/L S2 12-03 | 2014 | BS |
| V | 18 | Added USSGL account 253400 | T/L S2 12-03 | 2014 | BS |
| V | 19 | Revised Fed/NonFed attribute domain value from "F" to "G" for USSGL accounts 241000, 294000, 298000, and 298500 | T/L S2 12-03 | 2014 | BS |
| V | 21 - 27 | Revised Reporting Type Code attribute domain value "F/U" to "E/U" for USSGL accounts listed on the line with the applicable attribute domain value | T/L S2 12-03 | 2014 | BS |
| V | 23 | Added USSGL account 253400 | T/L S2 12-03 | 2014 | BS |
| V | 27 | Added USSGL account 219200 and 219300 | T/L S2 12-03 | 2014 | BS |
| V | 30 | Added Fed/NonFed attribute domain value "F" to USSGL accounts 310200 and 310300 | T/L S2 12-03 | 2014 | BS |
| V | 31 | Revised Fed/NonFed attribute domain value from "F/G" to "F" for USSGL accounts 310200 and 310300 | T/L S2 12-03 | 2014 | BS |
| V | 32 | Added USSGL account 591900, 633800, 718100, 719100, 728100 and 729100; Revised Fed NonFed attribute domain value from "F/N" to "G/N" for USSGL accounts 532000, 532400, 580000, 580100, 580200, 580300, 580400, 580500, 580600, 582000, 582100, 582200, 582400, 582500, 582600, 583000, 583100, 583200, 583300, 583400, 583500, 583600, 589000, 589100, 589200, 589300, 589400, 589500, 589600, 599000, 599100, 740000, 740100, 740500, and 750000; Revised Fed NonFed attribute domain value from "F" to "G" for USSGL accounts 579000, 579100, 599300, and 599400; Revised Fed NonFed attribute domain value from blank to "G" for USSGL accounts 570000, 570500, 570800 and, 570900; Revised Fed NonFed attribute domain value from "F/N" to "F/G/N" for USSGL accounts 619000, 640000, 719000, and 729000; Revised Fed NonFed attribute domain value from "F" to "F/G" for USSGL accounts 711200 and 721200 | T/L S2 12-03 | 2014 | BS |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 33 | Added USSGL account 540500, 540600 and 591900; Revised Fed NonFed attribute domain value from "F/N" to "G/N" for USSGL accounts 532000, 532400, 580000, 580100, 580200, 580300, 580400, 580500, 580600, 582000, 582100, 582200, 582400, 582500, 582600, 583000, 583100, 583200, 583300, 583400, 583500, 583600, 589000, 589100, 589200, 589300, 589400, 589500, 589600, 599000, 599100, 740000, 740100, 740500, and 750000; Revised Fed NonFed attribute domain value from "F" to "G" for USSGL accounts 579000, 579100, 599300, and 599400; Revised Fed NonFed attribute domain value from blank to "G" for USSGL accounts 570000, 570500, 570800, and 570900; Revised Fed NonFed attribute domain value from "F/N" to "F/G/N" for USSGL accounts 619000, 640000, 719000, and 729000; Revised Fed NonFed attribute domain value from "F" to "F/G" for USSGL accounts 711200, and 721200 | T/L S2 12-03 | 2014 | BS |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Net Cost:** | | | | |
| | Line | | | | |
| V | 1 | Added USSGL accounts 633800, 728100, and 729100; Added Fed/NonFed attribute domain value "G" to USSGL accounts 619000, 640000, 721200, 729000, and 750000 | T/L S2 12-03 | 2014 | SNC |
| V | 2 | Added USSGL accounts 540500, 540600, 718100 and 719100; Added Fed/NonFed attribute domain value "G" to USSGL account 711200 | T/L S2 12-03 | 2014 | SNC |
| V | 6 | Added Fed/NonFed attribute domain value "G" to USSGL accounts 640000, 721200, 729000, and 750000 | T/L S2 12-03 | 2014 | SNC |
| V | 7 | Added Fed/NonFed attribute domain value "G" to USSGL accounts 590000, 590900, 711200, and 719000 | T/L S2 12-03 | 2014 | SNC |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Changes in Net Position:** | | | | |
| | Line | | | | |
| V | 4 | Added USSGL account 591900 | T/L S2 12-03 | 2014 | CNP |
| | | | | | |
| | Footnote | | | | |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | None | | | | |
| | | | | | |
| | **Statement of Budgetary Resources:** | | | | |
| | Column | | | | |
| V | Debit Credit Indicator | Revised order of domain values | T/L S2 12-03 | 2014 | SF133 |
| V | TAS Status Code | Revised order of domain values | T/L S2 12-03 | 2014 | SF133 |
| | | | | | |
| | Line | | | | |
| V | 1000 | Revised line title | T/L S2 12-03 | 2014 | SBR |
| V | 1000 | Added Authority Type Code attribute domain values "B/P" for USSGL account 412600; Added Fed/NonFed attribute domain value "F" for USSGL account 413700, 415300, and 416600; Added Fed/NonFed attribute domain values "E/F/N" for USSGL account 422200; Added Auth Type Code attribute domain values "D/P/S" for USSGL account 438400; Added Auth Type Code attribute domain values "C/P" for USSGL account 439700; Added Authority Type Code attribute domain value "S" to USSGL account 439800 | T/L S2 12-03 | 2014 | SBR |
| V | 1000 | Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG" for USSGL account 412200; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET" for USSGL account 412600; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/ES/ET" for USSGL account 412700; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 413600; Revised Fund Type code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/ES/ET" for USSGL account 414900; Revised Fund Type code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/ES/ET" for USSGL account 417100 | T/L S2 12-03 | 2014 | SBR |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 1000 | Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 413700; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 413900; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ES/ET" for USSGL account 416600; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ES/ET" for USSGL account 417200; Revised Fund Type Code attribute domain value from "EG/ES/ET" to EG/EP/ER/ES/ET" for USSGL account 438400; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER" for USSGL account 439800; Revised Fund Type Code attribute domain values from "EG/EM/EP/ER" to "EG/ER" for USSGL account 490800 | T/L S2 12-03 | 2014 | SBR |
| V | 1020 | Deleted duplicate lines for USSGL accounts 412300, 412800, 438300 and 438400; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ES/ET" for USSGL account 416600; | T/L S2 12-03 | 2014 | SBR |
| V | 1020 | Revised line title | T/L S2 12-03 | 2013 | SBR |
| V | 1020 | Added USSGL accounts 411300, 411600, 419600 and 419700 | T/L S2 12-03 | 2014 | SBR |
| V | 1020 | Added Authority Type Code attribute domain values "D/E/F/P" for USSGL account 411900; Added Authority Type Code attribute domain value "B/P" for USSGL account 412900; Added Authority Type Code attribute domain value "S" for USSGL account 415100 and 439800; Added Authority Type Code attribute domain values "P/S" for USSGL account 419300; Added Authority Type Code attribute domain value "D" for USSGL account 438300; Added Authority Type Code attribute domain values "B/C/D/P/R/S" for USSGL account 439200 and 439300; Added Authority Type Code attribute domain value "D/S" for USSGL account 438400; Revised Authority Type Code domain value from "P" to "C/P" for USSGL account 439700; Revised Authority Type Code attribute domain value from "S" to "P/S" for USSGL account 412300 | T/L S2 12-03 | 2014 | SBR |
| V | 1020 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700, 415300, 416600, 416700, 416800, 417000, 417300, 417500, 417600, 419000, 419300, 419900, 423200, 423400, 483100, and 493100; Added Fed/NonFed attribute domain values "E/F/N" for USSGL accounts 421200, 422200, 425200, and 425300; Added Fed/NonFed attribute domain values "E/F" for USSGL accounts 422100, 423000, 423300, and 425100 | T/L S2 12-03 | 2014 | SBR |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 1020 | Added Fund Type attribute domain value "ES" and Authority Type Code attribute domain value "B" for USSGL account 412800; Revised Fund Type attribute domain value from "EC/EM/EP/ER/ES/ET" to "EG/ET" for USSGL account 412300 with Authority Type Code of "P/S"; Revised Fund Type attribute domain value from "EG/ET" to "ES/ET" for USSGL account 412400; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ER" for USSGL account 413200; Revised Fund Type domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 413600 and 413700; Revised Fund Type attribute domain value from "EC/EM/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 438300 with Authority Type attribute domain value "D/P/S"; Revised Fund Type attribute domain value "ES/ET" to "EG/EP/ER/ES/ET" for USSGL account 438400 with Authority Type attribute domain value "D/P/S"; Revised Fund Type Code attribute domain value from "EG/EM/EP/ER" to "EG/ER" for USSGL account 490800 | T/L S2 12-03 | 2014 | SBR |
| V | 1020 | Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900 | T/L S2 12-03 | 2014 | SBR |
| V | 1020.5 | Added calculation line | T/L S2 12-03 | 2014 | SBR |
| V | 1043 | Revised line title | T/L S2 12-03 | 2014 | SBR |
| V | 1043 | Added USSGL accounts 419600 and 419700; Added Begin/End attribute domain value "E" for USSGL account 414700 | T/L S2 12-03 | 2014 | SBR |
| V | 1043 | Added USSGL account 415300; Added Federal Non-Federal Code attribute domain value "F" for USSGL account 417600, 419000, 419900, and 431000; Revised Fund Type Code attribute domain value from "EM/ER/ES/ET" to EG/EM/ER/ES/ET/TR" for USSGL account 435000 with TAS Status Code "U"; Revised Fund Type Code attribute domain value from "ER/ES/ET" to "EG/EM/ER/ES/ET/TR" for USSGL account 435000 with TAS Status Code "U" | T/L S2 12-03 | 2014 | SBR |
| V | 1051 | Added calculation line | T/L S2 12-03 | 2014 | SBR |
| V | 1290 | Added USSGL accounts 411300 and 411600 | T/L S2 12-03 | 2014 | SBR |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 1290 | Added USSGL account 439700 with Begin/End attribute domain value "E" with TAS Status attribute domain value "U/E"; Added USSGL account 439700 with Begin/End attribute domain value "B" with TAS Status attribute domain value "U/E"; Revised Fund Type Code attribute domain value from "EG/ES/ET" to "ES/ET" for USSGL account 439700 with Begin/End attribute domain value "E" and TAS Status attribute domain value "U"; Revised Fund Type Code attribute domain value from "EG/ES/ET" to "ES/ET" for USSGL account 439700 with Begin/End attribute domain value "B" and TAS Status attribute domain value "U" | T/L S2 12-03 | 2014 | SBR |
| V | 1290 | Added USSGL account 438400 with Begin/End attribute domain value "B" with Authority Type Code attribute domain value "P"; Added USSGL account 438400 with Begin/End attribute domain value "E" with Authority Type Code attribute domain value "D"; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 413600; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ES/ET" for USSGL account 416600; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET" for USSGL accounts 438200, 438700 and 438800; Revised Fund Type Code attribute domain value from ""ES/ET" to "ET" for USSGL 438400 with Authority Type Code attribute domain value "P"; Revised Fund Type Code attribute domain value from ""EG/ES/ET" to "EG/ET" for USSGL 438400 with Authority Type Code attribute domain value "D" | T/L S2 12-03 | 2014 | SBR |
| V | 1290 | Deleted duplicate lines for USSGL accounts 404700, 411100, 411200, 411400, 411500, 411700, 411800, 411900, 412000, 412100, 412200, 412300, 412400, 412500, 412600, 412700, 412800, 412900, 413000, 413500, 413600, 413800, 414000, 414600, 415000, 415400, 415700, 416000, 146500, 416600, 416700, 416800, 417000, 417100, 417200, 417300, 417500, 418300, 419300, 437000, 438200, 438700, 438800, 439000, 439100, 439200, 439300, 439400, and 439500 | T/L S2 12-03 | 2014 | SBR |
| V | 1290 | Added Authority Type Code attribute domain value "P/R" to USSGL account 418300 | T/L S2 12-03 | 2014 | SBR |
| V | 1290 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300; Added Authority Type Code attribute domain values "B/C/D/P/R/S" for USSGL account 416500; Revised Begin/End attribute domain value from "B" to "E" for USSGL account 417200 | T/L S2 12-03 | 2014 | SBR |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 1290 | Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG" for USSGL 437000; Revised Fund Type Code attribute domain value from "EG" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900 with TAS Status "E" | T/L S2 12-03 | 2014 | SBR |
| V | 1490 | Added USSGL accounts 404700 and 414600 | T/L S2 12-03 | 2014 | SBR |
| V | 1490 | Revised Fund Type Code attribute domain value from "EG/EP/ER/ES/ET/TR" to "EP" for USSGL account 414200 | T/L S2 12-03 | 2014 | SBR |
| V | 1490 | Deleted Authority Type Code attribute domain value "B" from USSGL account 414200; | T/L S2 12-03 | 2014 | SBR |
| V | 1690 | Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700 and 415300 | T/L S2 12-03 | 2014 | SBR |
| V | 1690 | Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 413700 | T/L S2 12-03 | 2014 | SBR |
| V | 1890 | Revised line title | T/L S2 12-03 | 2014 | SBR |
| V | 1890 | Added USSGL account 418300 | T/L S2 12-03 | 2014 | SBR |
| V | 1890 | Added Authority Type Code attribute domain value "S" for USSGL account 415100; Added Fed/NonFed attribute domain values "E/F/N" for USSGL account 421200, 425200, 425300 and 497200; Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000, 417300, 417500, and 419300 | T/L S2 12-03 | 2014 | SBR |
| V | 1890 | Added Authority Type Code attribute domain value "S" to USSGL account 439800; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ER" for USSGL account 413200 | T/L S2 12-03 | 2014 | SBR |
| V | 1890 | Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/ET" for USSGL account 438400; Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER" for USSGL account 439800 | T/L S2 12-03 | 2014 | SBR |
| V | 2190 | Added subtitle for line 2190; Revised title | T/L S2 12-03 | 2014 | SBR |
| V | 2190 | Added title "Unobligated balance, end of year:" under main title for Line 2190 | T/L S2 12-03 | 2014 | SBR |
| V | 2304 | Added TAS Status attribute domain value "U" for USSGL account 46900 | T/L S2 12-03 | 2014 | SBR |
| V | 2404 | Added Fed/NonFed attribute domain value "F" for USSGL account 431000 | T/L S2 12-03 | 2014 | SBR |
| V | 2490 | Revised line title | T/L S2 12-03 | 2014 | SBR |
| V | 3000 | Revised line title | T/L S2 12-03 | 2014 | SBR |
| V | 3000 | Added subtitle above line 3000 | T/L S2 12-03 | 2014 | SBR |
| V | 3006 (New) | Added | T/L S2 12-03 | 2014 | SBR |
| V | 3010 | Revised line number to "3060" | T/L S2 12-03 | 2014 | SBR |
| V | 3012 | Added | T/L S2 12-03 | 2014 | SBR |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 3015 | Deleted | T/L S2 12-03 | 2014 | SBR |
| V | 3016 | Deleted | T/L S2 12-03 | 2014 | SBR |
| V | 3020 (new) | Added | T/L S2 12-03 | 2014 | SBR |
| V | 3020 (old) | Deleted | T/L S2 12-03 | 2014 | SBR |
| V | 3021 | Deleted | T/L S2 12-03 | 2014 | SBR |
| V | 3032 (new) | Added | T/L S2 12-03 | 2014 | SBR |
| V | 3032 (old) | Deleted | T/L S2 12-03 | 2014 | SBR |
| V | 3040 | Deleted | T/L S2 12-03 | 2014 | SBR |
| V | 3042 | Added | T/L S2 12-03 | 2014 | SBR |
| V | 3050 | Added | T/L S2 12-03 | 2014 | SBR |
| V | 3052 | Deleted | T/L S2 12-03 | 2014 | SBR |
| V | 3060 | Added | T/L S2 12-03 | 2014 | SBR |
| V | 3062 | Deleted | T/L S2 12-03 | 2014 | SBR |
| V | 3066 | Added | T/L S2 12-03 | 2014 | SBR |
| V | 3072 (new) | Added | T/L S2 12-03 | 2014 | SBR |
| V | 3072 (old) | Deleted | T/L S2 12-03 | 2014 | SBR |
| V | 3082 (new) | Added | T/L S2 12-03 | 2014 | SBR |
| V | 3082 (old) | Deleted | T/L S2 12-03 | 2014 | SBR |
| V | 3090 (new) | Added | T/L S2 12-03 | 2014 | SBR |
| V | 3090 (old) | Deleted | T/L S2 12-03 | 2014 | SBR |
| V | 3091 | Added | T/L S2 12-03 | 2014 | SBR |
| V | 3100 (new) | Added | T/L S2 12-03 | 2014 | SBR |
| V | 3100 (old) | Deleted | T/L S2 12-03 | 2014 | SBR |
| V | 3200 | Added | T/L S2 12-03 | 2014 | SBR |
| V | 4177 | Deleted duplicate line | T/L S2 12-03 | 2014 | SBR |
| V | 4177 | Added Fed/NonFed attribute domain values "E/F/N" for USSGL accounts 421200, 422200, 425200, 425300 and 497200 | T/L S2 12-03 | 2014 | SBR |
| V | 4177 | Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/TR" for USSGL account 427300 | T/L S2 12-03 | 2014 | SBR |
| V | 4177 | Added USSGL accounts 406000, 407000, 421000 and 421500 | T/L S2 12-03 | 2014 | SBR |
| V | 4179 | Added Authority Type Code attribute domain value from "S" for USSGL accounts 404700 and 416000 | T/L S2 12-03 | 2014 | SBR |
| V | 4180 | Added calculation line | T/L S2 12-03 | 2014 | SBR |
| V | 4185 | Revised Fund Type Code attribute domain value from "EG/EM/EP/ER" to "EG/ER" for USSGL account 490800 | T/L S2 12-03 | 2014 | SBR |
| V | 4187 | Added | T/L S2 12-03 | 2014 | SBR |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | 4190 | Revised calculation | T/L S2 12-03 | 2014 | SBR |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| | **Statement of Custodial Activity:** | | | | |
| | Line | | | | |
| V | 8 | Revised calculation | | | |
| | 9 | Added USSGL account 137700 with "B" Begin End | | | |
| | 9 | Revised line title | | | |
| | 10 | Added calculation | | | |
| | 16 | Added calculation | | | |
| | | | | | |
| | Footnote | | | | |
| V | None | | | | |
| | | | | | |
| **VI** | ***USSGL Crosswalks to Reclassified Statements:*** | | | | |
| | **Reclassified Balance Sheet:** | | | | |
| | Line | | | | |
| VI | 2.1 - 2.11, 3.1 - 3.10, 6.1 - 6.10, and 7.1 - 7.10 | Revised Reporting Type Code attribute domain value from "E/F/U" to "E/U" for USSGL accounts listed on the line with the applicable attribute domain value | T/L S2 12-03 | 2014 | RBS |
| VI | 9.1 | Revised Reporting Type Code attribute domain value from "F/U" to "U" for USSGL accounts listed on the line with the applicable attribute domain value | T/L S2 12-03 | 2014 | RBS |
| VI | 2.1 | Added USSGL accounts 120500, 120900, 134400, and 138400 | T/L S2 12-03 | 2014 | RBS |
| VI | 2.5 | Deleted Line | T/L S2 12-03 | 2014 | RBS |
| VI | 2.8 | Added USSGL accounts 167000, 167100, 167200, and 167900 | T/L S2 12-03 | 2014 | RBS |
| VI | 2.11 | Added USSGL account 199500 | T/L S2 12-03 | 2014 | RBS |
| VI | 3.2 | Deleted USSGL accounts 163800 and 163900 | T/L S2 12-03 | 2014 | RBS |
| VI | 3.8 | Added USSGL account 132100 | T/L S2 12-03 | 2014 | RBS |
| VI | 3.10 | Revised Fed NonFed attribute domain value from "F" to "G" to USSGL accounts 132500, 137300, and 192100 | T/L S2 12-03 | 2014 | RBS |
| VI | 6.2 | Added USSGL account 253400 | T/L S2 12-03 | 2014 | RBS |
| VI | 6.10 | Added USSGL account 219200, 219300, and 241000 | T/L S2 12-03 | 2014 | RBS |
| VI | 7.1 - 7.9 | Added footnote 1 to line title | | | |
| VI | 7.3 | Added USSGL account 253400 | T/L S2 12-03 | 2014 | RBS |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| VI | 7.7 | Revised Fed NonFed attribute domain value from "F" to "F/G" to USSGL accounts 221300 | T/L S2 12-03 | 2014 | RBS |
| VI | 7.9 | Deleted USSGL accounts 298000 and 298500 | T/L S2 12-03 | 2014 | RBS |
| VI | 7.1 | Added footnote 1 and 10 to line title | | | |
| VI | 7.10 | Added USSGL account 241000; Deleted USSGL account 240000; Revised Fed NonFed attribute domain value from "F" To "G" to USSGL accounts 294000, 298000, and 298500 | T/L S2 12-03 | 2014 | RBS |
| VI | 9.1 | Add USSGL accounts 540500, 540600, 591900, 717100, 717200, 727100 and, 727200; Revised Fed NonFed attribute domain value from "F/N" to "G/N" for USSGL accounts 532000, 532400, 580000, 580100, 580200, 580300, 580400, 580500, 580600, 582000, 582100, 582200, 582400, 582500, 582600, 583000, 583100, 583200, 583300, 583400, 583500, 583600, 589000, 589100, 589200, 589300, 589400, 589500, 589600, 599000, 5999100, 740000, 740100, 740500, and 750000; Revised Fed NonFed attribute domain value from bland to "G" for USSGL accounts 570000, 570500, 570800 and, 570900; Revised Fed NonFed attribute domain value from "F" to "G" for USSGL accounts 579000, 579100, 599300 and, 599400; Revised Fed NonFed attribute domain value from "F/N" to "F/G/N" for USSGL accounts 590000, 590900, 619000 and, 640000; Revised Fed NonFed attribute domain value from "F" to "F/G" for USSGL accounts 711200, and 721200; Revised Fed NonFed attribute domain value from "N" to "F/G/N" for USSGL accounts 719000, and 729000 | T/L S2 12-03 | 2014 | RBS |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| VI | 9.2 | Added USSGL accounts 591900, 633800, 717100, 717200, 718100, 719100, 727100, 728100, 727200, and 729100; Revised Fed NonFed attribute domain value from "F/G" to "F" for USSGL accounts 310200 and 310300; Revised Fed NonFed attribute domain value from "F/N" to "G/N" for USSGL accounts 532000, 532400, 580000, 580100, 580200, 580300, 580400, 580500, 580600, 582000, 582100, 582200, 582400, 582500, 582600, 583000, 583100, 583200, 583300, 583400, 583500, 583600, 589000, 589100, 589200, 589300, 589400, 589500, 589600, 599000, 5999100, 740000, 740100, 740500, and 750000; Revised Fed NonFed attribute domain value from bland to "G" for USSGL accounts 570000, 570500, 570800 and, 570900; Revised Fed NonFed attribute domain value from "F" to "G" for USSGL accounts 579000, 579100, 599300 and, 599400; Revised Fed NonFed attribute domain value from "F/N" to "F/G/N" for USSGL accounts 590000, 590900, 619000 and, 640000; Revised Fed NonFed attribute domain value from "F" to "F/G" for USSGL accounts 711200, and 721200; Revised Fed NonFed attribute domain value from "N" to "F/G/N" for USSGL accounts 719000, and 729000 | T/L S2 12-03 | 2014 | RBS |
| | | | | | |
| | Footnote | | | | |
| VI | None | | | | |
| | | | | | |
| | **Reclassified Statement of Net Cost:** | | | | |
| | Line | | | | |
| VI | 2 | Added USSGL accounts 633800, 728100, and 729100; Deleted footnote "5" from USSGL account 729000 | T/L S2 12-03 | 2014 | RSNC |
| VI | 4 | Added USSGL accounts 717100, 717200, 727100, and 727200 | T/L S2 12-03 | 2014 | RSNC |
| VI | 4 | Deleted USSGL accounts 719000 and 729000 | T/L S2 12-03 | 2014 | RSNC |
| VI | 6.1 | Added footnote "4" to USSGL account 640000 | T/L S2 12-03 | 2014 | RSNC |
| VI | 6.2 | Deleted footnote "4" from USSGL account 673000; Revised line title | T/L S2 12-03 | 2014 | RSNC |
| VI | 6.3 | Deleted footnote "4" from USSGL accounts 610000, 672000, 679000, 680000, and 690000 | T/L S2 12-03 | 2014 | RSNC |
| VI | 6.4 | Deleted footnote "4" from USSGL accounts 632000, 721100, and 728000; Revised line title | T/L S2 12-03 | 2014 | RSNC |
| VI | 6.5 | Revised line title | T/L S2 12-03 | 2014 | RSNC |
| VI | 6.6 | Deleted footnote "4" from USSGL accounts 721200 and 729000; Revised line title | T/L S2 12-03 | 2014 | RSNC |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| VI | 6.7 | Added USSGL accounts 619000 and 640000; Revised Federal NonFederal Code attribute domain value from "F" to "G" for USSGL accounts 61900, 640000, and 750000 | T/L S2 12-03 | 2014 | RSNC |
| VI | 10 | Added USSGL accounts 718100 and 719100; Deleted footnote "5" from USSGL account 719000 | T/L S2 12-03 | 2014 | RSNC |
| VI | 11.1 | Added USSGL accounts 540500 and 540600 | T/L S2 12-04 | 2014 | RSNC |
| VI | 11.2 | Deleted footnote "4" from USSGL accounts 510000, 510900, 520000, 520900, 532500, 532900, 590000, and 590900 | T/L S2 12-03 | 2014 | RSNC |
| VI | 11.3 | Deleted footnote "4" from USSGL accounts 531100, 531800, 711100, and 718000; Revised line title | T/L S2 12-03 | 2014 | RSNC |
| VI | 11.4 | Deleted footnote "4" from USSGL accounts 531000, 531200, 531700, and 531900; Revised line title | T/L S2 12-03 | 2014 | RSNC |
| VI | 11.5 | Deleted footnote "4" from USSGL accounts 711200 and 719000; Revised line title | T/L S2 12-03 | 2014 | RSNC |
| VI | 11.6 | Revised Federal NonFederal Code attribute domain value from "F" to "G" for USSGL accounts 599000 and 599100 | T/L S2 12-03 | 2014 | RSNC |
| | | | | | |
| | Footnote | | | | |
| VI | 4 | Revised | T/L S2 12-03 | 2014 | RSNC |
| VI | 5 | Revised | T/L S2 12-03 | 2014 | RSNC |
| VI | 6 | Deleted | T/L S2 12-03 | 2014 | RSNC |
| | | | | | |
| | | | | | |
| | **Reclassified Statement of Changes in Net Position** | | | | |
| | Line | | | | |
| VI | 3.1 | Added Federal NonFederal attribute domain value "G" for USSGL account 570900; Revised Federal NonFederal attribute domain value from "F" to "G" for USSGL account 740100 | T/L S2 12-03 | 2014 | RSCNP |
| VI | 3.2 | Added Federal NonFederal attribute domain value "G" for USSGL account 570800; Revised Federal NonFederal attribute domain value from "F" to "G" for USSGL account 740000 | T/L S2 12-03 | 2014 | RSCNP |
| VI | 3.3 | Added Federal NonFederal attribute domain value "G" for USSGL account 570500; Revised Federal NonFederal attribute domain value from "F" to "G" for USSGL account 740500 | T/L S2 12-03 | 2014 | RSCNP |
| VI | 6.4 | Revised Federal NonFederal attribute domain value from "F" to "G" for all USSGL accounts on line 6.4 | T/L S2 12-03 | 2014 | RSCNP |
| VI | 7.10 | Deleted USSGL accounts 599000 and 599300 | T/L S2 12-03 | 2014 | RSCNP |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| VI | 7.11 | Deleted USSGL accounts 599100 and 599400 | T/L S2 12-03 | 2014 | RSCNP |
| VI | 7.12 | Added USSGL account 591900; Revised Federal NonFederal attribute domain value from "F" to "G" for USSGL accounts 532000, 532400, 570000, 579000, 590000, 590900, 599000, 599100, 599300, 599400, and 750000 | T/L S2 12-03 | 2014 | RSCNP |
| VI | 8.4 | Deleted USSGL accounts 599000 and 599300 | T/L S2 12-03 | 2014 | RSCNP |
| VI | 8.5 | Deleted USSGL accounts 599100 and 599400 | T/L S2 12-03 | 2014 | RSCNP |
| VI | 8.6 | Revised Federal NonFederal attribute domain value from "F" to "G" for USSGL accounts 590000, 590900, 599000, 599100, 599300, and 599400 | T/L S2 12-03 | 2014 | RSCNP |
| | | | | | |
| | Footnote | | | | |
| VI | 8 (old) | Deleted | T/L S2 12-03 | 2014 | RSCNP |
| VI | 8 (new) | Added | T/L S2 12-03 | 2014 | RSCNP |
| VI | 9 (old) | Deleted | T/L S2 12-03 | 2014 | RSCNP |
| VI | 9 (new) | Added | | | |
| | | | | | |
| | | | | | |
| **VII** | ***Edits and Validations for Fiscal 2014 Reporting*** | | | | |
| | **Edits** | | | | |
| | Edit Number | | | | |
| VII | 2 | Added USSGL accounts 411300, 411600, 419600, and 419700 | T/L S2 12-03 | 2014 | EDITS |
| VII | 5 | Added USSGL accounts 120500 and 120900 | T/L S2 12-03 | 2014 | EDITS |
| | 10 | Added USSGL accounts 167000, 167100, 167200, and 167900 | | | |
| VII | 13 | Deleted USSGL account 163800 | T/L S2 12-03 | 2014 | EDITS |
| VII | 14 | Added USSGL accounts 411300, 411600, 419600, and 419700 | T/L S2 12-03 | 2014 | EDITS |
| VII | 21 | Added USSGL accounts 411300, 411600, 419600, and 419700 | T/L S2 12-03 | 2014 | EDITS |
| VII | 22 | Added USSGL accounts 120500, 120900, 132100, 134400, 138400, 167000, 167100, 167200, 199500, 219200, 219300, and 2534; Deleted USSGL accounts 163800, 163900, 166000 and 166100 | T/L S2 12-03 | 2014 | EDITS |
| VII | 23 | Added USSGL accounts 120500, 120900, 132100, 134400, 138400, 167000, 167100, 167200, 167900, 199500, 219200, 219300, 253400, 540500, 540600, 591900, 633800, 728100, 728100, 719100, and 729100; Deleted USSGL accounts 163800, 163900, 166000 and 166100 | T/L S2 12-03 | 2014 | EDITS |
| VII | 24 | Added USSGL accounts 411300, 411600, 419600, and 419700 | T/L S2 12-03 | 2014 | EDITS |
| VII | 45 | Added USSGL accounts 132100, 199500, 253400, 540500, 540600, and 591900; Deleted USSGL accounts 163800, 163900, 166000, 166100, 411300, 411600, 419600, and 419700 | T/L S2 12-03 | 2014 | EDITS |

| Section | Item Changed | Change | TFM Release | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| VII | 46 | Added USSGL accounts 411300, 411600, 419600, and 419700 | T/L S2 12-03 | 2014 | EDITS |
| VII | 47 | Added USSGL accounts 411300, 411600, 419600, and 419700 | T/L S2 12-03 | 2014 | EDITS |
| VII | 57 | Deleted USSGL account 163800 and 163900 | T/L S2 12-03 | 2014 | EDITS |
| | | | | | |
| | **Validations** | | | | |
| | Validation Number | | | | |
| VII | 55 | Added | T/L S2 12-03 | 2014 | VAL |

## 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 6-digit USSGL account numbers provided. Therefore, the USSGL Board developed attributes containing various domain values that, when added to a basic 6-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 6-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 6-digit USSGL accounts are classified as follows:

- **100000 Assets**
- **200000 Liabilities**
- **300000 Net Position**
- **400000 Budgetary**
- **500000 Revenue and Other Financing Sources**
- **600000 Expenses**
- **700000 Gains/Losses/Miscellaneous Items**
- **800000 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 6-digit USSGL accounts plus any related attributes as defined herein.

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

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **100000** | **ASSETS** | |
| 101000 | Fund Balance With Treasury | Debit |
| 109000 | Fund Balance With Treasury Under a Continuing Resolution | Debit |
| | **CASH** | |
| 110100 | General Fund Operating Cash | Debit |
| 110300 | Restricted Operating Cash | Debit |
| 110900 | Checks Outstanding | Credit |
| 111000 | Undeposited Collections | Debit |
| 112000 | Imprest Funds | Debit |
| 112500 | U.S. Debit Card Funds | Debit |
| 113000 | Funds Held by the Public | Debit |
| 114500 | Cash Held by U.S. Disburing Officers Outside the Treasury's General Account | Debit |
| 119000 | Other Cash | Debit |
| 119300 | International Monetary Fund Assets - Reserve Position | Debit |
| 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | Debit |
| 119500 | Other Monetary Assets | Debit |
| 120000 | Foreign Currency | Debit |
| 120500 | Foreign Currency Denominated Equivalent Assets | Debit |
| 120900 | Uninvested Foreign Currency | Debit |
| 125000 | Central Accounting/Agency Reconciliation Account | Debit |
| | **RECEIVABLES** | |
| 131000 | Accounts Receivable | Debit |
| 131900 | Allowance for Loss on Accounts Receivable | Credit |
| 132000 | Employment Benefit Contributions Receivable | Debit |
| 132100 | Unfunded FECA Benefit Contributions Receivable | Debit |
| 132500 | Taxes Receivable | Debit |
| 132900 | Allowance for Loss on Taxes Receivable | Credit |
| 133000 | Receivable for Transfers of Currently Invested Balances | Debit |
| 133500 | Expenditure Transfers Receivable | Debit |
| 134000 | Interest Receivable - Not Otherwise Classified | Debit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| | **RECEIVABLES** *(continued)* | |
| 134100 | Interest Receivable - Loans | Debit |
| 134200 | Interest Receivable - Investments | Debit |
| 134300 | Interest Receivable - Taxes | Debit |
| 134400 | Interest Receivable on Special Drawing Rights | Debit |
| 134500 | Allowance for Loss on Interest Receivable - Loans | Credit |
| 134600 | Allowance for Loss on Interest Receivable - Investments | Credit |
| 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | Credit |
| 134800 | Allowance for Loss on Interest Receivable - Taxes | Credit |
| 135000 | Loans Receivable | Debit |
| 135100 | Capitalized Loan Interest Receivable - Non-Credit Reform | Debit |
| 135900 | Allowance for Loss on Loans Receivable | Credit |
| 136000 | Penalties and Fines Receivable - Not Otherwise Classified | Debit |
| 136100 | Penalties and Fines Receivable - Loans | Debit |
| 136300 | Penalties and Fines Receivable - Taxes | Debit |
| 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans | Credit |
| 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | Credit |
| 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes | Credit |
| 137000 | Administrative Fees Receivable - Not Otherwise Classified | Debit |
| 137100 | Administrative Fees Receivable - Loans | Debit |
| 137300 | Administrative Fees Receivable - Taxes | Debit |
| 137500 | Allowance for Loss on Administrative Fees Receivable - Loans | Credit |
| 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | Credit |
| 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes | Credit |
| 138000 | Loans Receivable - Troubled Assets Relief Program | Debit |
| 138100 | Interest Receivable - Loans - Troubled Assets Relief Program | Debit |
| 138400 | Interest Receivable - Foreign Currency Denominated Assets | Debit |
| 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| | **RECEIVABLES** *(continued)* | |
| 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program | Credit |
| 139900 | Allowance for Subsidy | Credit |
| 141000 | Advances and Prepayments | Debit |
| | **INVENTORY AND RELATED PROPERTY** | |
| 151100 | Operating Materials and Supplies Held for Use | Debit |
| 151200 | Operating Materials and Supplies Held in Reserve for Future Use | Debit |
| 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | Debit |
| 151400 | Operating Materials and Supplies Held for Repair | Debit |
| 151900 | Operating Materials and Supplies - Allowance | Credit |
| 152100 | Inventory Purchased for Resale | Debit |
| 152200 | Inventory Held in Reserve for Future Sale | Debit |
| 152300 | Inventory Held for Repair | Debit |
| 152400 | Inventory - Excess, Obsolete, and Unserviceable | Debit |
| 152500 | Inventory - Raw Materials | Debit |
| 152600 | Inventory - Work-in-Process | Debit |
| 152700 | Inventory - Finished Goods | Debit |
| 152900 | Inventory - Allowance | Credit |
| | **SEIZED MONETARY ASSETS** | |
| 153100 | Seized Monetary Instruments | Debit |
| 153200 | Seized Cash Deposited | Debit |
| | **FORFEITED PROPERTY** | |
| 154100 | Forfeited Property Held for Sale | Debit |
| 154200 | Forfeited Property Held for Donation or Use | Debit |
| 154900 | Forfeited Property - Allowance | Credit |
| 155100 | Foreclosed Property | Debit |
| 155900 | Foreclosed Property - Allowance | Credit |
| | **COMMODITIES** | |
| 156100 | Commodities Held Under Price Support and Stabilization Support Programs | Debit |
| 157100 | Stockpile Materials Held in Reserve | Debit |
| 157200 | Stockpile Materials Held for Sale | Debit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| | **OTHER RELATED PROPERTY** | |
| 159100 | Other Related Property | Debit |
| 159900 | Other Related Property - Allowance | Credit |
| | **INVESTMENTS** | |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | Debit |
| 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | Credit |
| 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | Debit |
| 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | Debit |
| 161800 | Market Adjustment - Investments | Debit |
| 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | Debit |
| 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities | Credit |
| 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities | Debit |
| 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | Debit |
| 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | Debit |
| 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | Credit |
| 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | Debit |
| 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | Debit |
| 164300 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | Credit |
| 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | Debit |
| 164500 | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | Credit |
| 164600 | Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act | Credit |
| 164700 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | Debit |
| 165000 | Preferred Stock in Federal Government Sponsored Enterprise | Debit |
| 165100 | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise | Debit |
| 165200 | Common Stock Warrants in Federal Government Sponsored Enterprise | Debit |
| 165300 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise | Debit |
| 167000 | Foreign Investments | Debit |
| 167100 | Discount on Foreign Investments | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| | **INVESTMENTS** *(continued)* | |
| 167200 | Premium on Foreign Investments | Debit |
| 167900 | Foreign Exchange Rate Revalue Adjustments - Investments | Debit |
| 169000 | Other Investments | Debit |
| | **GENERAL PROPERTY, PLANT, AND EQUIPMENT** | |
| 171100 | Land and Land Rights | Debit |
| 171200 | Improvements to Land | Debit |
| 171900 | Accumulated Depreciation on Improvements to Land | Credit |
| 172000 | Construction-in-Progress | Debit |
| 173000 | Buildings, Improvements, and Renovations | Debit |
| 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations | Credit |
| 174000 | Other Structures and Facilities | Debit |
| 174900 | Accumulated Depreciation on Other Structures and Facilities | Credit |
| 175000 | Equipment | Debit |
| 175900 | Accumulated Depreciation on Equipment | Credit |
| 181000 | Assets Under Capital Lease | Debit |
| 181900 | Accumulated Depreciation on Assets Under Capital Lease | Credit |
| 182000 | Leasehold Improvements | Debit |
| 182900 | Accumulated Amortization on Leasehold Improvements | Credit |
| 183000 | Internal-Use Software | Debit |
| 183200 | Internal-Use Software in Development | Debit |
| 183900 | Accumulated Amortization on Internal-Use Software | Credit |
| 184000 | Other Natural Resources | Debit |
| 184900 | Allowance for Depletion | Credit |
| 189000 | Other General Property, Plant, and Equipment | Debit |
| 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment | Credit |
| | **OTHER ASSETS** | |
| 192100 | Receivable From Appropriations | Debit |
| 192300 | Contingent Receivable for Capital Transfers | Debit |
| 192500 | Capital Transfers Receivable | Debit |
| 198000 | Asset for Agency's Custodial and Non-Entity Liabilities | Debit |
| 199000 | Other Assets | Debit |
| 199500 | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed | Debit |
| 199900 | Central Accounting Control Account | Debit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **200000** | **LIABILITIES** | |
| 201000 | Liability for Fund Balance With Treasury | Credit |
| | **ACCRUED LIABILITIES - OTHER** | |
| 211000 | Accounts Payable | Credit |
| 211200 | Accounts Payable for Federal Government Sponsored Enterprise | Credit |
| 212000 | Disbursements in Transit | Credit |
| 213000 | Contract Holdbacks | Credit |
| 214000 | Accrued Interest Payable - Not Otherwise Classified | Credit |
| 214100 | Accrued Interest Payable - Debt | Credit |
| 215000 | Payable for Transfers of Currently Invested Balances | Credit |
| 215500 | Expenditure Transfers Payable | Credit |
| 216000 | Entitlement Benefits Due and Payable | Credit |
| 217000 | Subsidy Payable to the Financing Account | Credit |
| 218000 | Loan Guarantee Liability | Credit |
| 219000 | Other Liabilities With Related Budgetary Obligations | Credit |
| 219100 | Employee Health Care Liability Incurred but Not Reported | Credit |
| 219200 | Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks | Credit |
| 219300 | Allocation of Special Drawing Rights (SDRs) | Credit |
| | **ACCRUED LIABILITIES - PAYROLL AND BENEFITS** | |
| 221000 | Accrued Funded Payroll and Leave | Credit |
| 221100 | Withholdings Payable | Credit |
| 221300 | Employer Contributions and Payroll Taxes Payable | Credit |
| 221500 | Other Post Employment Benefits Due and Payable | Credit |
| 221600 | Pension Benefits Due and Payable to Beneficiaries | Credit |
| 221700 | Benefit Premiums Payable to Carriers | Credit |
| 221800 | Life Insurance Benefits Due and Payable to Beneficiaries | Credit |
| 222000 | Unfunded Leave | Credit |
| 222500 | Unfunded FECA Liability | Credit |
| 229000 | Other Unfunded Employment Related Liability | Credit |
| | **UNEARNED REVENUE** | |
| 231000 | Liability for Advances and Prepayments | Credit |
| 232000 | Other Deferred Revenue | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| | **UNEARNED REVENUE** *(continued)* | |
| 240000 | Liability for Nonfiduciary Deposit Funds and Undeposited Collections | Credit |
| 241000 | Liability for Clearing Accounts | Credit |
| | **DEBT** | |
| 251000 | Principal Payable to the Bureau of the Public Debt | Credit |
| 251100 | Capitalized Loan Interest Payable - Non-Credit Reform | Credit |
| 252000 | Principal Payable to the Federal Financing Bank | Credit |
| 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority | Credit |
| 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | Debit |
| 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | Credit |
| **253300** | **Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority** | **Credit** |
| 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | Debit |
| 254000 | Participation Certificates | Credit |
| 259000 | Other Debt | Credit |
| | **ACTUARIAL LIABILITIES** | |
| 261000 | Actuarial Pension Liability | Credit |
| 262000 | Actuarial Health Insurance Liability | Credit |
| 263000 | Actuarial Life Insurance Liability | Credit |
| 265000 | Actuarial FECA Liability | Credit |
| 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs | Credit |
| 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs | Credit |
| 269000 | Other Actuarial Liabilities | Credit |
| | **OTHER LIABILITIES** | |
| 291000 | Prior Liens Outstanding on Acquired Collateral | Credit |
| 292000 | Contingent Liabilities | Credit |
| 292200 | Contingent Liabilities - Federal Government Sponsored Enterprise | Credit |
| 292300 | Contingent Liability for Capital Transfers | Credit |
| 294000 | Capital Lease Liability | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| | **OTHER LIABILITIES** *(continued)* | |
| 296000 | Accounts Payable From Canceled Appropriations | Credit |
| 297000 | Liability for Capital Transfers | Credit |
| 298000 | Custodial Liability | Credit |
| 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | Credit |
| 299000 | Other Liabilities Without Related Budgetary Obligations | Credit |
| 299500 | Estimated Cleanup Cost Liability | Credit |
| **300000** | **NET POSITION** | |
| 310000 | Unexpended Appropriations - Cumulative | Credit |
| 310100 | Unexpended Appropriations - Appropriations Received | Credit |
| 310200 | Unexpended Appropriations - Transfers-In | Credit |
| 310300 | Unexpended Appropriations - Transfers-Out | Debit |
| 310500 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | Debit |
| 310600 | Unexpended Appropriations - Adjustments | Debit |
| 310700 | Unexpended Appropriations - Used | Debit |
| 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | Debit |
| 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | Debit |
| 320000 | Appropriations Outstanding - Cumulative | Debit |
| 320100 | Appropriations Outstanding - Warrants Issued | Debit |
| 320600 | Appropriations Outstanding - Adjustments | Credit |
| 331000 | Cumulative Results of Operations | Credit |
| 340000 | Fiduciary Net Assets | Credit |
| 341000 | Contributions to Fiduciary Net Assets | Credit |
| 342000 | Withdrawals or Distributions of Fiduciary Net Assets | Debit |
| **400000** | **BUDGETARY** | |
| | **ANTICIPATED RESOURCES** | |
| 403200 | Estimated Indefinite Contract Authority | Debit |
| 403400 | Anticipated Adjustments to Contract Authority | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| | **ANTICIPATED RESOURCES** *(continued)* | |
| 404200 | Estimated Indefinite Borrowing Authority | Debit |
| 404400 | Anticipated Reductions to Borrowing Authority | Credit |
| 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | Credit |
| 404800 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances | Credit |
| 406000 | Anticipated Collections From Non-Federal Sources | Debit |
| 407000 | Anticipated Collections From Federal Sources | Debit |
| | **TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES** | |
| 408100 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | Credit |
| 408200 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | Credit |
| 408300 | Transfers - Current-Year Authority - Receivable - Transferred | Credit |
| | **APPROPRIATIONS REALIZED** | |
| 411100 | Debt Liquidation Appropriations | Debit |
| 411200 | Liquidation of Deficiency - Appropriations | Debit |
| 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | Debit |
| 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | Debit |
| 411500 | Loan Subsidy Appropriation | Debit |
| 411600 | Debt Forgiveness Appropriation | Debit |
| 411700 | Loan Administrative Expense Appropriation | Debit |
| 411800 | Reestimated Loan Subsidy Appropriation | Debit |
| 411900 | Other Appropriations Realized | Debit |
| 412000 | Anticipated Indefinite Appropriations | Debit |
| 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | Debit |
| 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | Debit |
| 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | Debit |
| 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | Credit |
| 412500 | Loan Modification Adjustment Transfer Appropriation | Debit |
| 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | Debit |
| 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | Credit |
| 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | Debit |
| 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| | **CONTRACT AUTHORITY** | |
| 413000 | Appropriation To Liquidate Contract Authority Withdrawn | Credit |
| 413100 | Current-Year Contract Authority Realized | Debit |
| 413200 | Substitution of Contract Authority | Credit |
| 413300 | Decreases to Indefinite Contract Authority | Credit |
| 413400 | Contract Authority Withdrawn | Credit |
| 413500 | Contract Authority Liquidated | Credit |
| 413600 | Contract Authority To Be Liquidated by Trust Funds | Credit |
| 413700 | Transfers of Contract Authority - Allocation | Debit |
| 413800 | Appropriation To Liquidate Contract Authority | Debit |
| 413900 | Contract Authority Carried Forward | Debit |
| | **BORROWING AUTHORITY** | |
| 414000 | Substitution of Borrowing Authority | Credit |
| 414100 | Current-Year Borrowing Authority Realized | Debit |
| 414200 | Actual Repayment of Borrowing Authority Converted to Cash | Credit |
| 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | Credit |
| 414400 | Borrowing Authority Withdrawn | Credit |
| 414500 | Borrowing Authority Converted to Cash | Credit |
| 414600 | Actual Repayments of Debt, Current-Year Authority | Credit |
| 414700 | Actual Repayments of Debt, Prior-Year Balances | Credit |
| 414800 | Resources Realized From Borrowing Authority | Debit |
| 414900 | Borrowing Authority Carried Forward | Debit |
| | **OTHER BUDGETARY RESOURCES** | |
| 415000 | Reappropriations - Transfers-In | Debit |
| 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | Credit |
| 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | Credit |
| 415300 | Transfers of Contract Authority - Nonallocation | Debit |
| 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | Debit |
| 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | Debit |
| 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | Debit |
| 416000 | Anticipated Transfers - Current-Year Authority | Debit |
| 416500 | Allocations of Authority - Anticipated From Invested Balances | Debit |
| 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | Debit |
| 416700 | Allocations of Realized Authority - Transferred From Invested Balances | Debit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| | **OTHER BUDGETARY RESOURCES** *(continued)* | |
| 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | Debit |
| 417000 | Transfers - Current-Year Authority | Debit |
| 417100 | Nonallocation Transfers of Invested Balances - Receivable | Debit |
| 417200 | Nonallocation Transfers of Invested Balances – Payable | Credit |
| 417300 | Nonallocation Transfers of Invested Balances - Transferred | Debit |
| 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | Debit |
| 417600 | Allocation Transfers of Prior-Year Balances | Debit |
| 418000 | Anticipated Transfers - Prior-Year Balances | Debit |
| 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | Debit |
| 419000 | Transfers - Prior-Year Balances | Debit |
| 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations | Debit |
| 419200 | Balance Transfers - Unexpired to Expired | Debit |
| 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | Debit |
| 419500 | Transfer of Obligated Balances | Debit |
| 419600 | Balance Transfer-In - Expired to Expired | Debit |
| 419700 | Balance Transfer-Out - Expired to Expired | Credit |
| 419900 | Transfer of Expired Expenditure Transfers - Receivable | Debit |
| 420100 | Total Actual Resources - Collected | Debit |
| 420800 | Adjustment to Total Resources - Disposition of Canceled Payables | Credit |
| 421000 | Anticipated Reimbursements and Other Income | Debit |
| 421200 | Liquidation of Deficiency - Offsetting Collections | Debit |
| 421500 | Anticipated Expenditure Transfers from Trust Funds | Debit |
| 422100 | Unfilled Customer Orders Without Advance | Debit |
| 422200 | Unfilled Customer Orders With Advance | Debit |
| 422500 | Expenditure Transfers from Trust Funds - Receivable | Debit |
| 423000 | Unfilled Customer Orders Without Advance - Transferred | Debit |
| 423100 | Unfilled Customer Orders With Advance - Transferred | Credit |
| 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | Debit |
| 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | Debit |
| 423400 | Other Federal Receivables - Transferred | Debit |
| 425100 | Reimbursements and Other Income Earned - Receivable | Debit |
| 425200 | Reimbursements and Other Income Earned - Collected | Debit |
| 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | Debit |
| 425500 | Expenditure Transfers from Trust Funds - Collected | Debit |
| 426000 | Actual Collections of "governmental-type" Fees | Debit |
| 426100 | Actual Collections of Business-Type Fees | Debit |
| 426200 | Actual Collections of Loan Principal | Debit |
| 426300 | Actual Collections of Loan Interest | Debit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| | **OTHER BUDGETARY RESOURCES** *(continued)* | |
| 426400 | Actual Collections of Rent | Debit |
| 426500 | Actual Collections From Sale of Foreclosed Property | Debit |
| 426600 | Other Actual Business-Type Collections From Non-Federal Sources | Debit |
| 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | Debit |
| 427100 | Actual Program Fund Subsidy Collected | Debit |
| 427300 | Interest Collected From Treasury | Debit |
| 427500 | Actual Collections From Liquidating Fund | Debit |
| 427600 | Actual Collections From Financing Fund | Debit |
| 427700 | Other Actual Collections - Federal | Debit |
| 428300 | Interest Receivable From Treasury | Debit |
| 428500 | Receivable From the Liquidating Fund | Debit |
| 428600 | Receivable From the Financing Fund | Debit |
| 428700 | Other Federal Receivables | Debit |
| 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | Debit |
| 429500 | Adjustments to the Exchange Stabilization Fund | Debit |
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED** | |
| 431000 | Anticipated Recoveries of Prior-Year Obligations | Debit |
| 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | Debit |
| 435000 | Canceled Authority | Credit |
| 435100 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | Credit |
| 435500 | Cancellation of Appropriation From Unavailable Receipts | Credit |
| 435600 | Cancellation of Appropriation From Invested Balances | Credit |
| 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | Credit |
| 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities | Credit |
| 438200 | Temporary Reduction - New Budget Authority | Credit |
| 438300 | Temporary Reduction - Prior-Year Balances | Credit |
| 438400 | Temporary Reduction/Cancellation Returned by Appropriation | Credit |
| 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | Credit |
| 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | Credit |
| 439000 | Reappropriations - Transfers-Out | Credit |
| 439100 | Adjustments to Indefinite Appropriations | Credit |
| 439200 | Permanent Reduction - New Budget Authority | Credit |
| 439300 | Permanent Reduction - Prior-Year Balances | Credit |
| 439400 | Receipts Unavailable for Obligation Upon Collection | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED** *(continued)* | |
| 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | Credit |
| 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | Credit |
| 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | Credit |
| 439800 | Offsetting Collections Temporarily Precluded From Obligation | Credit |
| 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | Credit |
| 442000 | Unapportioned Authority - Pending Rescission | Credit |
| 443000 | Unapportioned Authority - OMB Deferral | Credit |
| 445000 | Unapportioned Authority | Credit |
| 451000 | Apportionments | Credit |
| 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | Credit |
| 461000 | Allotments - Realized Resources | Credit |
| 462000 | Unobligated Funds Exempt From Apportionment | Credit |
| 463000 | Funds Not Available for Commitment/Obligation | Credit |
| 465000 | Allotments - Expired Authority | Credit |
| 469000 | Anticipated Resources - Programs Exempt From Apportionment | Credit |
| 470000 | Commitments - Programs Subject to Apportionment | Credit |
| 472000 | Commitments - Programs Exempt From Apportionment | Credit |
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS** | |
| 480100 | Undelivered Orders - Obligations, Unpaid | Credit |
| 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | Credit |
| 483100 | Undelivered Orders - Obligations Transferred, Unpaid | Credit |
| 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced | Credit |
| 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | Debit |
| 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | Debit |
| 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | Credit |
| 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | Credit |
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY** | |
| 490100 | Delivered Orders - Obligations, Unpaid | Credit |
| 490200 | Delivered Orders - Obligations, Paid | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY** *(continued)* | |
| 490800 | Authority Outlayed Not Yet Disbursed | Credit |
| 493100 | Delivered Orders - Obligations Transferred, Unpaid | Credit |
| 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | Debit |
| 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | Debit |
| 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | Credit |
| 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | Credit |
| **500000** | **REVENUE AND OTHER FINANCING SOURCES** | |
| 510000 | Revenue From Goods Sold | Credit |
| 510900 | Contra Revenue for Goods Sold | Debit |
| 20000 | Revenue From Services Provided | Credit |
| 520900 | Contra Revenue for Services Provided | Debit |
| 531000 | Interest Revenue - Other | Credit |
| 531100 | Interest Revenue - Investments | Credit |
| 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | Credit |
| 531300 | Interest Revenue - Subsidy Amortization | Credit |
| 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | Credit |
| 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | Debit |
| 531700 | Contra Revenue for Interest Revenue - Loans Receivable | Debit |
| 531800 | Contra Revenue for Interest Revenue - Investments | Debit |
| 531900 | Contra Revenue for Interest Revenue - Other | Debit |
| 532000 | Penalties and Fines Revenue | Credit |
| 532400 | Contra Revenue for Penalties and Fines | Debit |
| 532500 | Administrative Fees Revenue | Credit |
| 532900 | Contra Revenue for Administrative Fees | Debit |
| 540000 | Funded Benefit Program Revenue | Credit |
| 540500 | Unfunded FECA Benefit Revenue | Credit |
| 540600 | Contra Revenue for Unfunded FECA Benefit Revenue | Debit |
| 540900 | Contra Revenue for Funded Benefit Program Revenue | Debit |
| 550000 | Insurance and Guarantee Premium Revenue | Credit |
| 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | Debit |
| 560000 | Donated Revenue - Financial Resources | Credit |
| 560900 | Contra Revenue for Donations - Financial Resources | Debit |
| **500000** | **REVENUE AND OTHER FINANCING SOURCES** *(continued)* | |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| 561000 | Donated Revenue - Nonfinancial Resources | Credit |
| 561900 | Contra Donated Revenue - Nonfinancial Resources | Debit |
| 564000 | Forfeiture Revenue - Cash and Cash Equivalents | Credit |
| 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | Debit |
| 565000 | Forfeiture Revenue - Forfeitures of Property | Credit |
| 565900 | Contra Forfeiture Revenue - Forfeitures of Property | Debit |
| 570000 | Expended Appropriations | Credit |
| 570500 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | Credit |
| 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | Credit |
| 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | Credit |
| 571000 | Transfer in of Agency Unavailable Custodial and Non-Entity Collections | Credit |
| 571200 | Accrual of Agency Amount To Be Collected - Custodial and Non-Entity | Credit |
| 572000 | Financing Sources Transferred In Without Reimbursement | Credit |
| 573000 | Financing Sources Transferred Out Without Reimbursement | Debit |
| 574000 | Appropriated Earmarked Receipts Transferred In | Credit |
| 574500 | Appropriated Earmarked Receipts Transferred Out | Debit |
| 575000 | Expenditure Financing Sources - Transfers-In | Credit |
| 575500 | Nonexpenditure Financing Sources - Transfers-In - Other | Credit |
| 575600 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | Credit |
| 576000 | Expenditure Financing Sources - Transfers-Out | Debit |
| 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other | Debit |
| 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | Debit |
| 577500 | Nonbudgetary Financing Sources Transferred In | Credit |
| 577600 | Nonbudgetary Financing Sources Transferred Out | Debit |
| 578000 | Imputed Financing Sources | Credit |
| 579000 | Other Financing Sources | Credit |
| 579100 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | Debit |
| 579200 | Financing Sources To Be Transferred Out - Contingent Liability | Debit |
| 579500 | Seigniorage | Credit |
| 580000 | Tax Revenue Collected - Not Otherwise Classified | Credit |
| 580100 | Tax Revenue Collected - Individual | Credit |
| 580200 | Tax Revenue Collected - Corporate | Credit |
| 580300 | Tax Revenue Collected - Unemployment | Credit |
| 580400 | Tax Revenue Collected - Excise | Credit |
| 580500 | Tax Revenue Collected - Estate and Gift | Credit |
| 580600 | Tax Revenue Collected - Customs | Credit |
| 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | Credit |
| **500000** | **REVENUE AND OTHER FINANCING SOURCES** *(continued)* | |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| 582100 | Tax Revenue Accrual Adjustment - Individual | Credit |
| 582200 | Tax Revenue Accrual Adjustment - Corporate | Credit |
| 582300 | Tax Revenue Accrual Adjustment - Unemployment | Credit |
| 582400 | Tax Revenue Accrual Adjustment - Excise | Credit |
| 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | Credit |
| 582600 | Tax Revenue Accrual Adjustment - Customs | Credit |
| 583000 | Contra Revenue for Taxes - Not Otherwise Classified | Debit |
| 583100 | Contra Revenue for Taxes - Individual | Debit |
| 583200 | Contra Revenue for Taxes - Corporate | Debit |
| 583300 | Contra Revenue for Taxes - Unemployment | Debit |
| 583400 | Contra Revenue for Taxes - Excise | Debit |
| 583500 | Contra Revenue for Taxes - Estate and Gift | Debit |
| 583600 | Contra Revenue for Taxes - Customs | Debit |
| 589000 | Tax Revenue Refunds - Not Otherwise Classified | Debit |
| 589100 | Tax Revenue Refunds - Individual | Debit |
| 589200 | Tax Revenue Refunds - Corporate | Debit |
| 589300 | Tax Revenue Refunds - Unemployment | Debit |
| 589400 | Tax Revenue Refunds - Excise | Debit |
| 589500 | Tax Revenue Refunds - Estate and Gift | Debit |
| 589600 | Tax Revenue Refunds - Customs | Debit |
| 590000 | Other Revenue | Credit |
| 590900 | Contra Revenue for Other Revenue | Debit |
| 591900 | Revenue and Other Financing Sources - Cancellations | Debit |
| 592100 | Valuation Change in Investments - Exchange Stablization Fund | Credit |
| 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | Credit |
| 592300 | Valuation Change in Investments - Beneficial Interest in Trust | Credit |
| 599000 | Collections for Others - Statement of Custodial Activity | Debit |
| 599100 | Accrued Collections for Others - Statement of Custodial Activity | Debit |
| 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | Debit |
| 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | Debit |
| 599700 | Financing Sources Transferred In From Custodial Statement Collections | Credit |
| 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | Debit |
| **600000** | **EXPENSES** | |
| 610000 | Operating Expenses/Program Costs | Debit |
| 619000 | Contra Bad Debt Expense - Incurred for Others | Credit |
| 619900 | Adjustment to Subsidy Expense | Credit |

**600000** **EXPENSES** *(continued)*

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

| Account Number | Title | Normal Balance |
|---|---|---|
| 631000 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | Debit |
| 632000 | Interest Expenses on Securities | Debit |
| 633000 | Other Interest Expenses | Debit |
| 633800 | Remuneration Interest | Debit |
| 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | Debit |
| 640000 | Benefit Expense | Debit |
| 650000 | Cost of Goods Sold | Debit |
| 660000 | Applied Overhead | Credit |
| 661000 | Cost Capitalization Offset | Credit |
| 671000 | Depreciation, Amortization, and Depletion | Debit |
| 672000 | Bad Debt Expense | Debit |
| 673000 | Imputed Costs | Debit |
| 679000 | Other Expenses Not Requiring Budgetary Resources | Debit |
| 680000 | Future Funded Expenses | Debit |
| 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | Debit |
| 690000 | Nonproduction Costs | Debit |
| **700000** | **GAINS/LOSSES/MISCELLANEOUS ITEMS** | |
| | **GAINS** | |
| 711000 | Gains on Disposition of Assets - Other | Credit |
| 711100 | Gains on Disposition of Investments | Credit |
| 711200 | Gains on Disposition of Borrowings | Credit |
| 717100 | Gains on Changes in Long-Term Assumptions - From Experience | Credit |
| 717200 | Losses on Changes in Long-Term Assumptions - From Experience | Debit |
| 718000 | Unrealized Gains | Credit |
| 718100 | Unrealized Gain - Exchange Stabilization Fund | Credit |
| 719000 | Other Gains | Credit |
| 719100 | Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges | Credit |
| | **LOSSES** | |
| 721000 | Losses on Disposition of Assets - Other | Debit |
| 721100 | Losses on Disposition of Investments | Debit |
| 721200 | Losses on Disposition of Borrowings | Debit |
| 727100 | Gains on Changes in Long-Term Assumptions | Credit |

**LOSSES** *(continued)*

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

| Account Number | Title | Normal Balance |
|---|---|---|
| 727200 | Losses on Changes in Long-Term Assumptions | Debit |
| 728000 | Unrealized Losses | Debit |
| 728100 | Unrealized Losses - Exchange Stabilization Fund | Debit |
| 729000 | Other Losses | Debit |
| 729100 | Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges | Debit |
| | **MISCELLANEOUS ITEMS** | |
| 730000 | Extraordinary Items | Credit |
| 740000 | Prior-Period Adjustments Due to Corrections of Errors | Credit |
| 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | Credit |
| 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year | Credit |
| 750000 | Distribution of Income - Dividend | Debit |
| 760000 | Changes in Actuarial Liability | Debit |
| 771000 | Trust Fund Warrant Journal Vouchers Issued Net of Adjustments | Debit |
| **800000** | **MEMORANDUM** | |
| 801000 | Guaranteed Loan Level | Debit |
| 801500 | Guaranteed Loan Level - Unapportioned | Credit |
| 802000 | Guaranteed Loan Level - Apportioned | Credit |
| 804000 | Guaranteed Loan Level - Used Authority | Credit |
| 804500 | Guaranteed Loan Level - Unused Authority | Credit |
| 805000 | Guaranteed Loan Principal Outstanding | Debit |
| 805300 | Guaranteed Loan New Disbursements by Lender | Credit |
| 806500 | Guaranteed Loan Collections, Defaults, and Adjustments | Debit |
| 807000 | Guaranteed Loan Cumulative Disbursements by Lenders | Credit |
| 809100 | Partial or Early Cancellation of Authority | Credit |
| 809200 | Offset for Partial or Early Cancellation of Authority | Debit |
| 880100 | Offset for Purchases of Assets | Credit |
| 880200 | Purchases of Property, Plant, and Equipment | Debit |
| 880300 | Purchases of Inventory and Related Property | Debit |
| 880400 | Purchases of Assets - Other | Debit |

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

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

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

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

**Account Title:** Fund Balance With Treasury
**Account Number:** 101000
**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:** 109000
**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:** General Fund Operating Cash
**Account Number:** 110100
**Normal Balance:** Debit
**Definition:** The amount of cash available for the U.S. Treasury to meet its daily operations. This account includes balances from tax collections, other revenue, Federal debt receipts, and other various receipts net of cash outflows for budget outlays and other payments. This account is for the General Fund of the Treasury use only. This account does not close at yearend.

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

**Account Title:** Restricted Operating Cash
**Account Number:** 110300
**Normal Balance:** Debit
**Definition:** The amount of cash that is restricted due to the imposition on cash deposits by law, regulation, or agreement. Restricted cash mainly consists of the Supplementary Financial Program cash account. This account is for the General Fund of the Treasury use only.

**Account Title:** Checks Outstanding
**Account Number:** 110900
**Normal Balance:** Credit
**Definition:** The amount of checks issued by U.S. Disbursing Officers (for example includes Treasury Disbursing Officers and Non-Treasury Disbursing Officers) that have not been matched against a payment record in the Treasury Check Information System. This account is for the General Fund of the Treasury use only. This account does not close at yearend.

**Account Title:** Undeposited Collections
**Account Number:** 111000
**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.

**Account Title:** Imprest Funds
**Account Number:** 112000
**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.

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

**Account Title:** U.S. Debit Card Funds
**Account Number:** 112500
**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:** 113000
**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:** Cash Held by U.S. Disburing Officers Outside the Treasury's General Account
**Account Number:** 114500
**Normal Balance:** Debit
**Definition:** The amount of U.S. dollars held by U.S. Disbursing Officers outside of the Treasury_s General Account. This account is for the General Fund of the Treasury use only. This account does not close at yearend.

**Account Title:** Other Cash
**Account Number:** 119000
**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:** 119300
**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:** 119400
**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:** 119500
**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:** 120000
**Normal Balance:** Debit
**Definition:** The amount of U.S. dollar equivalent of foreign government currency. This account does not close at yearend.

**Account Title:** Foreign Currency Denominated Equivalent Assets
**Account Number:** 120500
**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:** 120900
**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:** Central Accounting/Agency Reconciliation Account
**Account Number:** 125000
**Normal Balance:** Debit
**Definition:** The net amount of unreconciled deposit and disbursement differences. The Statement of Differences (reconciliations for deposits) compares monthly totals of agency deposits presented or mailed to the bank with total deposits submitted through the banking system via SF 215: Deposit Ticket/SF 5515: Debit Voucher (CashLink II System). The Statement of Differences (reconciliations for disbursements) compares monthly totals of Regional Finance Centers (RFCs) and/or transactions through Intra-governmental Payment and Collection (IPAC) with agency-reported payments and collections. This account is for the General Fund of the Treasury use only. This account does not close at yearend.

**Account Title:** Accounts Receivable
**Account Number:** 131000
**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:** 131900
**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.

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

**Account Title:** Employment Benefit Contributions Receivable
**Account Number:** 132000
**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.

**Account Title:** Unfunded FECA Benefit Contributions Receivable
**Account Number:** 132100
**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:** 132500
**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:** 132900
**Normal Balance:** Credit
**Definition:** The estimated amount of uncollectible taxes receivable. This account does not close at yearend.

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

**Account Title:** Receivable for Transfers of Currently Invested Balances
**Account Number:** 133000
**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.

**Account Title:** Expenditure Transfers Receivable
**Account Number:** 133500
**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 at yearend.

**Account Title:** Interest Receivable - Not Otherwise Classified
**Account Number:** 134000
**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:** 134100
**Normal Balance:** Debit
**Definition:** The amount of accrued interest charges receivable on loans. This account does not close at yearend.

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

**Account Title:** Interest Receivable - Investments
**Account Number:** 134200
**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:** 134300
**Normal Balance:** Debit
**Definition:** The amount of accrued interest charges receivable on taxes. This account does not close at yearend.

**Account Title:** Interest Receivable on Special Drawing Rights
**Account Number:** 134400
**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:** 134500
**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:** 134600
**Normal Balance:** Credit
**Definition:** The estimated amount of loss due to uncollectible interest receivable on investment securities. This account does not close at yearend.

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

**Account Title:** Allowance for Loss on Interest Receivable - Not Otherwise Classified
**Account Number:** 134700
**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.

**Account Title:** Allowance for Loss on Interest Receivable - Taxes
**Account Number:** 134800
**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:** 135000
**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:** 135100
**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.

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

**Account Title:** Allowance for Loss on Loans Receivable
**Account Number:** 135900
**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:** 136000
**Normal Balance:** Debit
**Definition:** The amount of penalties and fines on receivables that is not otherwise identified. This account does not close at yearend.

**Account Title:** Penalties and Fines Receivable - Loans
**Account Number:** 136100
**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:** 136300
**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:** 136500
**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.

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

**Account Title:** Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
**Account Number:** 136700
**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.

**Account Title:** Allowance for Loss on Penalties and Fines Receivable - Taxes
**Account Number:** 136800
**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:** 137000
**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:** 137100
**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:** 137300
**Normal Balance:** Debit
**Definition:** The amount of administrative fees on taxes receivable. 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 - Loans
**Account Number:** 137500
**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.

**Account Title:** Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
**Account Number:** 137700
**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:** 137800
**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:** 138000
**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:** 138100
**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:** 138400
**Normal Balance:** Debit
**Definition:** The amount of the 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:** 138500
**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:** 138900
**Normal Balance:** Credit
**Definition:** The amount of unamortized subsidy for loans related to the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

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

**Account Title:** Allowance for Subsidy
**Account Number:** 139900
**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:** 141000
**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:** 151100
**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:** 151200
**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:** 151300
**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:** 151400
**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:** 151900
**Normal Balance:** Credit
**Definition:** The amount of estimated repairs needed for damaged operating materials and supplies and the estimated gain or loss on the value of inventory due to unrealized holding gains and losses. This account does not close at yearend.

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

**Account Title:** Inventory Purchased for Resale
**Account Number:** 152100
**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:** 152200
**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:** 152300
**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:** 152400
**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:** 152500
**Normal Balance:** Debit
**Definition:** The cost or value of raw materials purchased or donated for use as a component part of inventory. This account does not close at yearend.

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

**Account Title:** Inventory - Work-in-Process
**Account Number:** 152600
**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:** 152700
**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:** 152900
**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:** 153100
**Normal Balance:** Debit
**Definition:** The value of all seized monetary instruments, including undeposited cash, that are in the process of forfeiture proceedings or held as evidence. Upon obtaining judgment, reclassify the amount held in this account to the appropriate forfeited property accounts or to the fund balance with Treasury account. (See USSGL accounts 1541, "Forfeited Property Held for Sale," and 1542, "Forfeited Property Held for Donation or Use.") This account does not close at yearend.

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

**Account Title:** Seized Cash Deposited
**Account Number:** 153200
**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:** 154100
**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:** 154200
**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:** 154900
**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:** 155100
**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.

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**Account Title:** Foreclosed Property - Allowance
**Account Number:** 155900
**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:** 156100
**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:** 156900
**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:** 157100
**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.

**Account Title:** Stockpile Materials Held for Sale
**Account Number:** 157200
**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.

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**Accounts and Definitions**

**Account Title:** Other Related Property
**Account Number:** 159100
**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:** 159900
**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:** 161000
**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.

**Account Title:** Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
**Account Number:** 161100
**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.

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

**Account Title:** Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
**Account Number:** 161200
**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:** 161300
**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:** 161800
**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 could also use this account to record certain investments at maarket 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:** Investments in Securities Other Than the Bureau of the Public Debt Securities
**Account Number:** 162000
**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.

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**Accounts and Definitions**

**Account Title:** Discount on Securities Other Than the Bureau of the Public Debt Securities
**Account Number:** 162100
**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:** 162200
**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:** 162300
**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.

**Account Title:** Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
**Account Number:** 163000
**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

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**Account Number:** 163100
**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:** 163300
**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. This account does not close at yearend.

**Account Title:** Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
**Account Number:** 164200
**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.

**Account Title:** Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
**Account Number:** 164300
**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 a credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close yearend.

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**Accounts and Definitions**

**Account Title:** Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
**Account Number:** 164400
**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:** 164500
**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 in this account is a credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

**Account Title:** Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act
**Account Number:** 164600
**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.

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**Accounts and Definitions**

**Account Title:** Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
**Account Number:** 164700
**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:** 165000
**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:** 165100
**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.

**Account Title:** Common Stock Warrants in Federal Government Sponsored Enterprise
**Account Number:** 165200
**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.

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**Account Title:** Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
**Account Number:** 165300
**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:** 167000
**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:** 167100
**Normal Balance:** Credit
**Definition:** The full discount on securities issued by foreign entities. This account does not at yearend. This USSGL account is to be used only by the Deparment of the Treasury.

**Account Title:** Premium on Foreign Investments
**Account Number:** 167200
**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.

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**Accounts and Definitions**

**Account Title:** Foreign Exchange Rate Revalue Adjustments - Investments
**Account Number:** 167900
**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:** 169000
**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:** 171100
**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.

**Account Title:** Improvements to Land
**Account Number:** 171200
**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.

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**Account Title:** Accumulated Depreciation on Improvements to Land
**Account Number:** 171900
**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:** 172000
**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:** 173000
**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.

**Account Title:** Accumulated Depreciation on Buildings, Improvements, and Renovations
**Account Number:** 173900
**Normal Balance:** Credit
**Definition:** The amount of accumulated depreciation charged to expense for buildings, improvements, and renovations. This account does not close at yearend.

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**Account Title:** Other Structures and Facilities
**Account Number:** 174000
**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:** 174900
**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:** 175000
**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:** 175900
**Normal Balance:** Credit
**Definition:** The amount of accumulated depreciation charged to expense for equipment. This account does not close at yearend.

**Account Title:** Assets Under Capital Lease
**Account Number:** 181000
**Normal Balance:** Debit
**Definition:** The amount of assets being leased under terms equivalent to an installment purchase. This account does not close at yearend.

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

**Account Title:** Accumulated Depreciation on Assets Under Capital Lease
**Account Number:** 181900
**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:** 182000
**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:** 182900
**Normal Balance:** Credit
**Definition:** The amount of accumulated amortization charged to expense for leasehold improvements. This account does not close at yearend.

**Account Title:** Internal-Use Software
**Account Number:** 183000
**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:** 183200
**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:** 183900
**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:** 184000
**Normal Balance:** Debit
**Definition:** The cost or appraised value of natural resources other than land. This account does not close at yearend.

**Account Title:** Allowance for Depletion
**Account Number:** 184900
**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:** 189000
**Normal Balance:** Debit
**Definition:** The value of general property, plant, and equipment not otherwise classified above. This account does not close at yearend.

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**Account Title:** Accumulated Depreciation on Other General Property, Plant, and Equipment
**Account Number:** 189900
**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:** 192100
**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.

**Account Title:** Contingent Receivable for Capital Transfers
**Account Number:** 192300
**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:** 192500
**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:** Asset for Agency's Custodial and Non-Entity Liabilities

**Account Number:** 198000
**Normal Balance:** Debit
**Definition:** The total amount of non-entity custodial assets for collections, or amounts to be collected, by Federal agencies on behalf of the General Fund of the Treasury. This amount will be reduced, at yearend, by the amount of associated Fund Balance With Treasury that is transferred (swept). These assets are a direct offset to the collecting entity's Custodial Liability (USSGL account 298000) and Liability for Non-entity Assets Not Reported on the Statement of Custodial Liability (USSGL account 298500). This account is for the General Fund of the Treasury use only. This account does not close at yearend.

**Account Title:** Other Assets
**Account Number:** 199000
**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:** 199500
**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.

**Account Title:** Central Accounting Control Account
**Account Number:** 199900
**Normal Balance:** Debit
**Definition:** This is a control account to reconcile activity related to the Statement of Transactions and Accountability (FMS 224, FMS 1219/1220, and FMS 1218/1221),

Authority Transaction Module, and daily transcript reporting. This account is for the General Fund of the Treasury use only. This account does not close at yearend.

**Account Title:** Liability for Fund Balance With Treasury
**Account Number:** 201000
**Normal Balance:** Credit
**Definition:** The General Fund of the Treasury's liability for Fund Balance with Treasury. This account corresponds to the Federal reporting entities Fund Balance With Treasury (USSGL account 101000). This account is for the General Fund of the Treasury use only. This account does not close at yearend.

**Account Title:** Accounts Payable
**Account Number:** 211000
**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:** 211200
**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:** 212000
**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:** 213000

**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:** 214000
**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.

**Account Title:** Accrued Interest Payable - Debt
**Account Number:** 214100
**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:** 215000
**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:** 215500
**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:** 216000
**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:** 217000
**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:** 218000
**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.

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**Account Title:** Other Liabilities With Related Budgetary Obligations
**Account Number:** 219000
**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.

**Account Title:** Employee Health Care Liability Incurred but Not Reported
**Account Number:** 219100
**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:** 219200
**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 used only by the Department of the Treasury.

**Account Title:** Allocation of Special Drawing Rights (SDRs)
**Account Number:** 219300
**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 undertakings 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.

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**Account Title:** Accrued Funded Payroll and Leave
**Account Number:** 221000
**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.

**Account Title:** Withholdings Payable
**Account Number:** 221100
**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:** 221300
**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 Code 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:** 221500
**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

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**Account Number:** 221600
**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.

**Account Title:** Benefit Premiums Payable to Carriers
**Account Number:** 221700
**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:** 221800
**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:** 222000
**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:** 222500

**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.

**Account Title:** Other Unfunded Employment Related Liability
**Account Number:** 229000
**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:** 231000
**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:** 232000
**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:** 240000
**Normal Balance:** Credit

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**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:** 241000
**Normal Balance:** Credit
**Definition:** The amount that offsets collections deposited in clearing accounts awaiting disposition or reclassification. This account does not close at yearend.

**Account Title:** Principal Payable to the Bureau of the Public Debt
**Account Number:** 251000
**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:** 251100
**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:** 252000
**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:** 253000
**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.

**Account Title:** Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
**Account Number:** 253100
**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:** 253200
**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:** 253300
**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:** 253400
**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:** 254000
**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:** 259000
**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:** 261000
**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:** 262000
**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:** 263000
**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:** 265000
**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:** 266000
**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:** 267000
**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:** 269000
**Normal Balance:** Credit
**Definition:** The amount recorded by administering Federal agencies for actuarial liability of future benefit payments that are 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:** 291000
**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:** 292000
**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:** 292200
**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.

**Account Title:** Contingent Liability for Capital Transfers

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**Account Number:** 292300
**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 192300, "Contingent Receivable for Capital Transfers." This account does not close at yearend.

**Account Title:** Capital Lease Liability
**Account Number:** 294000
**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:** 296000
**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:** 297000
**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.

**Account Title:** Custodial Liability
**Account Number:** 298000
**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 Federal/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "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:** 298500
**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/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099." 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:** 299000
**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.

**Account Title:** Estimated Cleanup Cost Liability
**Account Number:** 299500
**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:** 310000

**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:** 310100
**Normal Balance:** Credit
**Definition:** The amount of new appropriations received during the fiscal year. Special and trust funds do not use this USSGL account to record appropriations of dedicated and earmarked receipts. However, special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.

**Account Title:** Unexpended Appropriations - Transfers-In
**Account Number:** 310200
**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:** 310300
**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.

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**Account Title:** Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
**Account Number:** 310500
**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:** 310600
**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.

**Account Title:** Unexpended Appropriations - Used
**Account Number:** 310700
**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:** 310800
**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:** 310900
**Normal Balance:** Debit
**Definition:** The amount of net increase or decrease to unexpended appropriations from a prior period due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new FASAB standard. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Appropriations Outstanding - Cumulative
**Account Number:** 320000
**Normal Balance:** Debit
**Definition:** The cumulative amount of appropriation outstanding for warrants issued and adjustments for appropriations. The balance in this account remains the same during the fiscal year. Activity to increase or decrease appropriations outstanding is reflected in other USSGL accounts in the 320000 series which will close into this USSGL account at yearend. This account is for the General Fund of the Treasury use only. This account does not close at yearend.

**Account Title:** Appropriations Outstanding - Warrants Issued
**Account Number:** 320100
**Normal Balance:** Debit
**Definition:** The amount of appropriations outstanding for warrants issued to Federal agencies during the fiscal year by the General Fund of the Treasury. Warrants issued to

special or trust funds, other than dedicated and earmarked receipts, are included in this account. This account corresponds to the Federal reporting entities Unexpended Appropriations- Appropriations Received (USSGL account 310100). This account is for the General Fund of the Treasury use only.

**Account Title:** Appropriations Outstanding - Adjustments
**Account Number:** 320600
**Normal Balance:** Credit
**Definition:** The amount of adjustments during the fiscal year to appropriations outstanding from current or prior years. Examples of adjustments include rescissions and cancellation of expired appropriations. Although the normal balance for this account is a credit, it is acceptable in certain instances for this account to have a debit balance. This account corresponds to the Federal reporting entities Unexpended Appropriations- Adjustments (USSGL account 310600). This account is for the General Fund of the Treasury use only.

**Account Title:** Cumulative Results of Operations
**Account Number:** 331000
**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:** 340000
**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.

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**Account Title:** Contributions to Fiduciary Net Assets
**Account Number:** 341000
**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:** 342000
**Normal Balance:** Debit
**Definition:** Disbursements to and on behalf of beneficiaries decrease fiduciary net assets. Disbursements are equity distributions to or on behalf of beneficiaries. Fiduciary activities generally do not crosswalk to the Federal entity's financial statements, but they should be included in the Federal entity's notes to the financial statements, as required by FASAB SFFAS No. 31, "Accounting for Fiduciary Activities."

**Account Title:** Estimated Indefinite Contract Authority
**Account Number:** 403200
**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:** 403400
**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

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**Account Number:** 404200
**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:** 404400
**Normal Balance:** Credit
**Definition:** Estimated amounts of reductions during the fiscal year to borrowing authority.

**Account Title:** Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
**Account Number:** 404700
**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:** 404800
**Normal Balance:** Credit
**Definition:** Anticipated amounts to be transferred from prior-year balances to the General Fund of the Treasury during the fiscal year via nonexpenditure tranfers.

**Account Title:** Anticipated Collections From Non-Federal Sources
**Account Number:** 406000
**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:** 407000

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

**Account Title:** Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
**Account Number:** 408100
**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:** 408200
**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:** 408300
**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:** 411100
**Normal Balance:** Debit

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

**Account Title:** Liquidation of Deficiency - Appropriations
**Account Number:** 411200
**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:** 411300
**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 the 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 310100, "Unexpended Appropriations - Appropriations Received."

**Account Title:** Appropriated Receipts Derived from Available Trust or Special Fund Receipts
**Account Number:** 411400
**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 310100, "Unexpended Appropriations - Appropriations Received."
**Account Title:** Loan Subsidy Appropriation
**Account Number:** 411500
**Normal Balance:** Debit
**Definition:** The amount of budget authority appropriated by law for loan subsidies in

direct loan and loan guarantee programs.

**Account Title:** Debt Forgiveness Appropriation
**Account Number:** 411600
**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:** 411700
**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:** 411800
**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:** 411900
**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:** 412000
**Normal Balance:** Debit
**Definition:** The current estimate of anticipated indefinite amounts to become available under either a standing provision of law or a new appropriation that provides budget

authority.

**Account Title:** Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
**Account Number:** 412100
**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:** 412200
**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:** 412300
**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.

**Account Title:** Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
**Account Number:** 412400
**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:** 412500
**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:** 412600
**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.

**Account Title:** Amounts Appropriated From Specific Invested TAFS - Payable
**Account Number:** 412700
**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:** 412800
**Normal Balance:** Debit
**Definition:** Amounts appropriated in an appropriation or authorization act from a Federal agency Treasury Appropriation Fund Symbol (TAFS) to a specific agency expenditure account and transferred in via nonexpenditure transfer. However, the amounts are reflected in the 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:** 412900
**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.

**Account Title:** Appropriation To Liquidate Contract Authority Withdrawn
**Account Number:** 413000
**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.

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**Account Title:** Current-Year Contract Authority Realized
**Account Number:** 413100
**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:** 413200
**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:** 413300
**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:** 413400
**Normal Balance:** Credit
**Definition:** The amount of unfunded indefinite contract authority withdrawn due to recoveries of prior-year obligations.

**Account Title:** Contract Authority Liquidated
**Account Number:** 413500
**Normal Balance:** Credit
**Definition:** The amount of funds received during the fiscal year from appropriations, nonexpenditure transfers, or offsetting collections that liquidate contract authority.

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**Account Title:** Contract Authority To Be Liquidated by Trust Funds
**Account Number:** 413600
**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:** 413700
**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:** 413800
**Normal Balance:** Debit
**Definition:** The amount of liquidating appropriations received during the fiscal year to fund contract authority as specified in the appropriation language.

**Account Title:** Contract Authority Carried Forward
**Account Number:** 413900
**Normal Balance:** Debit
**Definition:** The amount of contract authority carried forward into the next fiscal year. This account does not close at yearend.

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**Account Title:** Substitution of Borrowing Authority
**Account Number:** 414000
**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:** 414100
**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:** 414200
**Normal Balance:** Credit
**Definition:** Amounts transferred to the General Fund of the Treasury by a nonexpenditure transfer for unused or excess borrowing amounts to repay debt. The borrowing authority has been exercised but has not been used to liquidate obligations.

**Account Title:** Current-Year Decreases to Indefinite Borrowing Authority Realized
**Account Number:** 414300
**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.

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**Account Title:** Borrowing Authority Withdrawn
**Account Number:** 414400
**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:** 414500
**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:** 414600
**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.

**Account Title:** Actual Repayments of Debt, Prior-Year Balances
**Account Number:** 414700
**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:** 414800
**Normal Balance:** Debit
**Definition:** The amount drawn during the fiscal year to fund borrowing authority at the time of disbursement.

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**Account Title:** Borrowing Authority Carried Forward
**Account Number:** 414900
**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:** 415000
**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.

**Account Title:** Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
**Account Number:** 415100
**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:** 415200
**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:** 415300
**Normal Balance:** Debit
**Definition:** The amount of contract authority transferred between two nonallocation Treasury Appropriation Fund Symbols. This occurs before the actual transfer of funds, which will later be accomplished as a nonexpenditure nonallocation transfer. Only the Department of Transportation may use this account. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account is reduced at yearend by the amount of appropriations received to liquidate contract authority-nonallocation-transferred. This account does not close at yearend.

**Account Title:** Appropriation To Liquidate Contract Authority - Nonallocation - Transferred
**Account Number:** 415400
**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:** 415700
**Normal Balance:** Debit
**Definition:** The amount of budget authority that becomes available for obligation from balances of receipts or appropriations previously precluded from obligation. This occurs when current-year receipts or appropriations do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 4397, "Receipts and Appropriations Temporarily Precluded From Obligation."

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**Account Title:** Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
**Account Number:** 415800
**Normal Balance:** Debit
**Definition:** The amount of budget authority that becomes available for obligation from balances of offsetting collections previously precluded from obligation. This occurs when current-year offsetting collections do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 4398, "Offsetting Collections Temporarily Precluded From Obligation."

**Account Title:** Anticipated Transfers - Current-Year Authority
**Account Number:** 416000
**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:** 416500
**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:** 416600
**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 1511: 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.

**Account Title:** Allocations of Realized Authority - Transferred From Invested Balances
**Account Number:** 416700
**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:** 416800
**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:** 417000
**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.

**Account Title:** Nonallocation Transfers of Invested Balances - Receivable
**Account Number:** 417100
**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:** 417200
**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:** 417300
**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.

**Account Title:** Allocation Transfers of Current-Year Authority for Noninvested Accounts
**Account Number:** 417500
**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 for this account to have a credit balance.

**Account Title:** Allocation Transfers of Prior-Year Balances
**Account Number:** 417600
**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:** 418000
**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.

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**Account Title:** Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
**Account Number:** 418300
**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:** 419000
**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:** 419100
**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. Use only with Office of Management and Budget approval. 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:** Balance Transfers - Unexpired to Expired
**Account Number:** 419200
**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:** 419300
**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:** 419500
**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.

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**Account Title:** Balance Transfer-In - Expired to Expired
**Account Number:** 419600
**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 Transfer-Out - Expired to Expired
**Account Number:** 419700
**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:** 419900
**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:** 420100
**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.

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**Account Title:** Adjustment to Total Resources - Disposition of Canceled Payables
**Account Number:** 420800
**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:** 421000
**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:** 421200
**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:** 421500
**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:** 422100
**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:** 422200
**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:** 422500
**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.

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**Account Title:** Unfilled Customer Orders Without Advance - Transferred
**Account Number:** 423000
**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:** 423100
**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:** 423200
**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:** 423300
**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.

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**Account Title:** Other Federal Receivables - Transferred
**Account Number:** 423400
**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:** 425100
**Normal Balance:** Debit
**Definition:** The amount of reimbursements and other income earned but not collected to date through the delivery of goods and performance of services. This account does not close at year-end.

**Account Title:** Reimbursements and Other Income Earned - Collected
**Account Number:** 425200
**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:** 425300
**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.

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**Account Title:** Expenditure Transfers from Trust Funds - Collected
**Account Number:** 425500
**Normal Balance:** Debit
**Definition:** The amount of expenditure transfers collected by a general fund from a trust 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:** 426000
**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:** 426100
**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:** 426200
**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:** 426300
**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:** 426400
**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:** 426500
**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:** 426600
**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:** 426700
**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:** 427100
**Normal Balance:** Debit
**Definition:** The amount of subsidy for loan programs collected during the fiscal year by the financing fund from the program fund.

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**Account Title:** Interest Collected From Treasury
**Account Number:** 427300
**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:** 427500
**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:** 427600
**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:** 427700
**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.

**Account Title:** Interest Receivable From Treasury
**Account Number:** 428300
**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.

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**Account Title:** Receivable From the Liquidating Fund
**Account Number:** 428500
**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:** 428600
**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:** 428700
**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.

**Account Title:** Amortization of Investments in U.S. Treasury Zero Coupon Bonds
**Account Number:** 429000
**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.

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**Account Title:** Adjustments to the Exchange Stabilization Fund
**Account Number:** 429500
**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 in certain instances 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:** 431000
**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:** 432000
**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.

**Account Title:** Canceled Authority
**Account Number:** 435000
**Normal Balance:** Credit
**Definition:** The amount of appropriation authority that is canceled 5 years after the expiration of an annual or a multi-year appropriation. This is part of the yearend process and does not involve a U.S. Treasury warrant. This account does not close at yearend.

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**Account Title:** Partial or Early Cancellation of Authority With a U.S. Treasury Warrant
**Account Number:** 435100
**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:** 435500
**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:** 435600
**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.

**Account Title:** Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds
**Account Number:** 435700
**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.

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**Account Title:** Offset to Appropriation Realized for Redemption of Treasury Securities
**Account Number:** 437000
**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:** 438200
**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:** 438300
**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."

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**Account Title:** Temporary Reduction/Cancellation Returned by Appropriation
**Account Number:** 438400
**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:** 438700
**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:** 438800
**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."

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**Account Title:** Reappropriations - Transfers-Out
**Account Number:** 439000
**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.

**Account Title:** Adjustments to Indefinite Appropriations
**Account Number:** 439100
**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:** 439200
**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."

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**Account Title:** Permanent Reduction - Prior-Year Balances
**Account Number:** 439300
**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."

**Account Title:** Receipts Unavailable for Obligation Upon Collection
**Account Number:** 439400
**Normal Balance:** Credit
**Definition:** The amount of receipts which, 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.

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**Account Title:** Authority Unavailable for Obligation Pursuant to Public Law - Temporary
**Account Number:** 439500
**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 adjusted trial balance submission.

**Account Title:** Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection
**Account Number:** 439600
**Normal Balance:** Credit
**Definition:** The amount of authority in a special or trust Treasury Appropriation Fund Symbol temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.

**Account Title:** Receipts and Appropriations Temporarily Precluded From Obligation
**Account Number:** 439700
**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.

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**Account Title:** Offsetting Collections Temporarily Precluded From Obligation
**Account Number:** 439800
**Normal Balance:** Credit
**Definition:** The amount of offsetting collections that become unavailable for obligation until specific legal requirements are met. This account does not close at yearend.

**Account Title:** Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation
**Account Number:** 439900
**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:** 442000
**Normal Balance:** Credit
**Definition:** The total amount of budgetary resources withheld pending rescission action by the United States Congress.

**Account Title:** Unapportioned Authority - OMB Deferral
**Account Number:** 443000
**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:** 445000
**Normal Balance:** Credit
**Definition:** The amount of unobligated budgetary resources not yet apportioned. These funds are not available for obligation.

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**Account Title:** Apportionments
**Account Number:** 451000
**Normal Balance:** Credit
**Definition:** The amounts apportioned by 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:** 459000
**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:** 461000
**Normal Balance:** Credit
**Definition:** The current-period amount available for obligation or commitment. Allowances or suballotments may be established at the Federal agency level.

**Account Title:** Unobligated Funds Exempt From Apportionment
**Account Number:** 462000
**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:** 463000
**Normal Balance:** Credit
**Definition:** Appropriated funds not available for commitment/obligation.

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**Account Title:** Allotments - Expired Authority
**Account Number:** 465000
**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:** 469000
**Normal Balance:** Credit
**Definition:** Anticipated amounts in programs exempt from apportionment.

**Account Title:** Commitments - Programs Subject to Apportionment
**Account Number:** 470000
**Normal Balance:** Credit
**Definition:** The amount of allotment or lower-level authority committed in anticipation of obligation for programs subject to apportionment.

**Account Title:** Commitments - Programs Exempt From Apportionment
**Account Number:** 472000
**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:** 480100
**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.

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**Account Title:** Undelivered Orders - Obligations, Prepaid/Advanced
**Account Number:** 480200
**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:** 483100
**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.

**Account Title:** Undelivered Orders - Obligations Transferred, Prepaid/Advanced
**Account Number:** 483200
**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.

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**Account Title:** Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
**Account Number:** 487100
**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:** 487200
**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."

**Account Title:** Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
**Account Number:** 488100
**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:** 488200
**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."

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**Account Title:** Delivered Orders - Obligations, Unpaid
**Account Number:** 490100
**Normal Balance:** Credit
**Definition:** The amount accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. This account does not close at year-end.

**Account Title:** Delivered Orders - Obligations, Paid
**Account Number:** 490200
**Normal Balance:** Credit
**Definition:** The amount paid/outlayed for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

**Account Title:** Authority Outlayed Not Yet Disbursed
**Account Number:** 490800
**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.

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**Account Title:** Delivered Orders - Obligations Transferred, Unpaid
**Account Number:** 493100
**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:** 497100
**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:** 497200
**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:** 498100
**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:** 498200
**Normal Balance:** Credit
**Definition:** The amount of upward adjustments that were originally recorded in a prior fiscal year paid/outlayed during the fiscal year to USSGL account 4901, "Delivered Orders - Obligations, Unpaid," or USSGL account 4902, "Delivered Orders - Obligations, Paid."

**Account Title:** Revenue From Goods Sold
**Account Number:** 510000
**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:** 510900
**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:** 520000
**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:** 520900
**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:** 531000
**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:** 531100
**Normal Balance:** Credit
**Definition:** The amount of interest revenue earned from investments.

**Account Title:** Interest Revenue - Loans Receivable/Uninvested Funds
**Account Number:** 531200
**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:** 531300
**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:** 531400
**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:** 531500
**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:** 531700
**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:** 531800
**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:** 531900
**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:** 532000
**Normal Balance:** Credit
**Definition:** The amount of revenue from penalties and fines.

**Account Title:** Contra Revenue for Penalties and Fines
**Account Number:** 532400
**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:** 532500
**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:** 532900
**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:** 540000
**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:** 540500
**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:** 540600
**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:** 540900
**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:** 550000
**Normal Balance:** Credit
**Definition:** Revenue earned from insurance and guarantee premiums.

**Account Title:** Contra Revenue for Insurance and Guarantee Premium Revenue
**Account Number:** 550900
**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:** 560000
**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:** 560900
**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:** 561000
**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:** 561900
**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:** 564000
**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:** 564900
**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:** 565000
**Normal Balance:** Credit
**Definition:** The amount of revenue received related to forfeitures of property.

**Account Title:** Contra Forfeiture Revenue - Forfeitures of Property
**Account Number:** 565900
**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:** 570000
**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:** 570500
**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:** 570800
**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:** 570900
**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:** Transfer in of Agency Unavailable Custodial and Non-Entity Collections
**Account Number:** 571000
**Normal Balance:** Credit
**Definition:** The amount of Federal agency non-entity and custodial collections transferred in by a reporting entity on behalf of the General Fund of the Treasury. This account corresponds to the Federal reporting entity_s Collections for Others _ Statement of Custodial Activity (USSGL account 599000) and Offset to Non-Entity Collections _ Statement of Changes in Net Position (USSGL account 599300). This account is for the General Fund of the Treasury use only.

**Account Title:** Accrual of Agency Amount To Be Collected - Custodial and Non-Entity
**Account Number:** 571200
**Normal Balance:** Credit
**Definition:** The accrued amount of non-entity, custodial collections and custodial revenues to be collected by a reporting entity on behalf of the General Fund of the Treasury. This account corresponds to the Federal reporting entity_s Accrual Collections for Others _ Statement of Custodial Activity (USSGL account 599100) and Offset to Non-Entity Accrued Collections _ Statement of Changes in Net Position (USSGL account 599400). This account is for the General Fund of the Treasury use only.

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**Account Title:** Financing Sources Transferred In Without Reimbursement
**Account Number:** 572000
**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:** 573000
**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 Earmarked Receipts Transferred In
**Account Number:** 574000
**Normal Balance:** Credit
**Definition:** The amount in the expenditure account of earmarked receipts appropriated, via warrant, from an unavailable receipt account. Transactions using this account will have a budgetary impact.

**Account Title:** Appropriated Earmarked Receipts Transferred Out
**Account Number:** 574500
**Normal Balance:** Debit
**Definition:** The amount in the unavailable receipt account of earmarked receipts appropriated, via warrant, to an expenditure account.

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**Account Title:** Expenditure Financing Sources - Transfers-In
**Account Number:** 575000
**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:** 575500
**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 Office of Management and Budget) where a credit to unexpended appropriations is not valid. This USSGL account excludes nonexpenditure transfers classfied as capital transers. Transactions using this account will have a budgetary impact.

**Account Title:** Nonexpenditure Financing Sources - Transfers-In - Capital Transfers
**Account Number:** 575600
**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:** 576000
**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:** 576500
**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 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:** 576600
**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.

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**Account Title:** Nonbudgetary Financing Sources Transferred In
**Account Number:** 577500
**Normal Balance:** Credit
**Definition:** The amount of financing sources transferred in or to be transferred in to an account such as a General Fund Receipt Account or a clearing account. The transfer has no budgetary impact. This USSGL account is on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

**Account Title:** Nonbudgetary Financing Sources Transferred Out
**Account Number:** 577600
**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:** 578000
**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:** 579000
**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.

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**Account Title:** Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
**Account Number:** 579100
**Normal Balance:** Debit
**Definition:** The amount of adjustment to financing sources for a downward reestimate of subsidy expense or negative subsidy. Record as a debit in the credit reform program account to offset the negative (credit) subsidy expense. Record as a credit in the credit reform financing account to offset the debit to the loan guarantee liability or direct loan allowance for subsidy.

**Account Title:** Financing Sources To Be Transferred Out - Contingent Liability
**Account Number:** 579200
**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:** 579500
**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.

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**Account Title:** Tax Revenue Collected - Not Otherwise Classified
**Account Number:** 580000
**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 Code attribute domain value "N."

**Account Title:** Tax Revenue Collected - Individual
**Account Number:** 580100
**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 with the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Collected - Corporate
**Account Number:** 580200
**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 with the Federal/Non-Federal Code attribute domain value "N."

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**Account Title:** Tax Revenue Collected - Unemployment
**Account Number:** 580300
**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 with the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Collected - Excise
**Account Number:** 580400
**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 with the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Collected - Estate and Gift
**Account Number:** 580500
**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 with the Federal/Non-Federal Code attribute domain value "N."

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**Account Title:** Tax Revenue Collected - Customs
**Account Number:** 580600
**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 with the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Accrual Adjustment - Not Otherwise Classified
**Account Number:** 582000
**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 Code attribute domain value "N."

**Account Title:** Tax Revenue Accrual Adjustment - Individual
**Account Number:** 582100
**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. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

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**Account Title:** Tax Revenue Accrual Adjustment - Corporate
**Account Number:** 582200
**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. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Accrual Adjustment - Unemployment
**Account Number:** 582300
**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 Federal custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

**Account Title:** Tax Revenue Accrual Adjustment - Excise
**Account Number:** 582400
**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 Code attribute domain value "N."

# U.S. Government Standard General Ledger Account Transactions

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

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

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

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

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

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

  - Unexpended appropriations from general fund resources not earmarked by law for a specific purpose - USSGL account 310300, "Unexpended Appropriations - Transfers-Out," or

  - Financing sources that impact cumulative results of operations - USSGL account 576500, "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 310200, "Unexpended Appropriations - Transfers-In" corresponds to USSGL account 3103. USSGL account 575500, "Nonexpenditure Financing Sources – Transfers-In" corresponds to USSGL account 576500. Failure of both entities to record the matching proprietary USSGL account category (310200/310300 or 575500/576500) 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 600000 series expense account. Use USSGL account 661000, "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 88XXXX 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 6-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 6-digit base account is the same.
- Transactions affecting budgetary status may contain debit or credit postings to multiple USSGL status accounts that may be valid for a particular transaction. Choose a USSGL account appropriate to the status of authority in the affected TAFS and the accounting event recorded.
- All transactions apply to activity with Federal and non-Federal entities unless limited by account definition or otherwise noted in the transaction description.
- A USSGL transaction crosswalk (beginning with inception date 8/86), can be obtained at the USSGL Web site.
- The transaction reference provides an example of where this transaction appears. It may not provide all possible USSGL implementation guidance that contains this transaction.

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| USSGL Account Transaction Listing | III - 7 |
| USSGL Account Transactions | III - 61 |
| USSGL Account Transaction Postings | III - 387 |

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.

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

| TRANSACTION CODE | | TRANSACTION DESCRIPTION |
|---|---|---|
| **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 | . | Other |

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**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). |

**U.S. Government Standard General Ledger**
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| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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. |
| 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. |

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**Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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). |
| 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. |

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**Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A159 | To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised. |
| 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. |

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**Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A171 | To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol. |
| A172 | To record anticipated actual reductions to contract authority. |
| A173 | To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS). |
| A174 | To record an unanticipated actual decrease to indefinite contract authority. |
| A175 | To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority. |
| A176 | To record the anticipated indefinite contract authority to cover anticipated obligations for the current year. |
| A177 | To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure 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. |

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**Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A185 | To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS. |
| A186 | To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation. |
| A187 | To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned. |
| A188 | To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 439400 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 439400 provides new budget authority. |
| A192 | To record authority made available from receipt or appropriation balances previously precluded from obligation. |
| A194 | To record authority made available from offsetting collection balances previously precluded from obligation. |
| A195 | To record the collection of revenue for non-revolving trust and special funds that were previously accrued. |
| A196 | To record the annualized level of an appropriation provided under a continuing resolution. |
| A197 | To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin. |

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**Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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. |

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| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A408 | To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations. |
| A410 | To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts. |
| A412 | To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations. |
| A414 | To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts. |
| A416 | To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request. |
| A418 | To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation Fund Symbol. |
| A420 | To record an actual nonexpenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization. |
| A422 | To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced. |
| A424 | To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction. |
| A426 | To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request. |

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| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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. |
| 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. |

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**Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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. |
| 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. |

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| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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. |

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**Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A484 | To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A486 | To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A488 | To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A490 | To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations. |
| 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. |

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| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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. |
| 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. |

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**Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A520 | To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act. |
| A522 | To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS. |
| A523 | To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS. |
| A524 | To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables. |
| A526 | To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as payables. |
| A528 | To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act. |
| A530 | To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act. |
| A531 | To record a nonexpenditure (nonallocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances. |
| A532 | To record the receivable for amounts to be transferred in of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved. |

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| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A534 | To record the payable for amounts to be transferred out of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved. |
| A536 | To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417100 "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 417200 "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. |

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**Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A702 | To record anticipated reimbursements. |
| A704 | To record in the performing agency a reimbursable agreement that was not previously anticipated. |
| A706 | To record in the performing agency a reimbursable agreement without an advance that was previously anticipated. |
| A708 | To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated. |
| A710 | To record earned revenue in the performing agency related to a reimbursable agreement or other income. |
| A712 | To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order. |
| A714 | To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance. |
| B102 | To record payment of payroll. |
| B103 | To record a disbursement of pension benefit payments. |
| B104 | To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements. |
| B105 | To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed. |
| B106 | To record subsidy disbursement from the program account to the financing account not previously obligated. |
| B107 | To record payment and disbursement of funds not previously accrued. |
| B108 | To record a loss in the imprest fund. |
| B109 | To record payment of interest not previously accrued. |

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**Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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. |
| B125 | To record in the issuing entity, the sale of Federal securities acquired at a premium. |

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| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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. |

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| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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. |
| 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. |

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| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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. |
| 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. |

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| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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 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. |

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| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| B430 | To record the inventory purchased for a resale under historical cost (title was passed). |
| B432 | To record the fair market value of real and intangible forfeited property. |
| B434 | To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture. |
| B436 | To record the funded portion of cleanup costs that was previously estimated. |
| B438 | To record capital lease liability. |
| B440 | To record capitalized loan interest payable on 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. |

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| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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. |
| 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 Federal securities acquired at par value by a nonfiduciary deposit fund. |

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| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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 Federal 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 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. |

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**Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C139 | To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status. |
| C140 | To record the collection of receivables from Federal sources. |
| C141 | To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account. |
| C142 | To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability. |
| C143 | To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account. |
| C144 | To record 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. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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. |
| 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 153100) to deposited. |
| C172 | To record a revenue for forfeited cash deposited to the forfeiture fund. |
| C174 | To record undeposited cash that was forfeited. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C176 | To record cash deposited after forfeiture. |
| C178 | To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer. |
| C180 | To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity. |
| C182 | To record a collection of an advance for an unfilled customer order. |
| C186 | To record the collection of receivables in the performing agency for reimbursable services. |
| C188 | To record the collection of revenue into unavailable special fund receipt accounts. |
| C190 | To record in a trust fund payments received from a Federal fund relating to exchange transactions. |
| C192 | To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series). |
| C194 | To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer. |
| C196 | To record a capital transfer received in a General Fund Receipt Account. |
| C200 | To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value. |
| C202 | To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium. |
| C204 | To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount. |
| C402 | To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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 direct loans. |
| C409 | To record the reclassification of interest capitalized on a loan. |
| C412 | To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account. |
| C414 | To record refund receivables, 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. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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. |
| 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 298500 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 298500 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. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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. |
| 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 a loss. |
| C603 | To record the sale of Federal securities purchased at a premium and sold at a premium by a nonfidcuary deposit fund. The sale may result in a gain or a loss. |
| C604 | To record the sale of Federal securities purchased at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss. |
| C605 | To record the sale of 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. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C607 | To record the sale of Federal securities purchased at a discount and sold at a premium by a nonfiducairy 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?ÇÖs 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 a 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. |
| 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. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C626 | To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets. |
| C628 | To record cash collected from a loss or a gain from the sale of foreclosed property. |
| C630 | To record the sale of stockpile materials. |
| C632 | To record stockpile materials sold at a gain. |
| C634 | To record stockpile materials sold at a loss. |
| C636 | To record the collection of sale proceeds from forfeited personal property sold. |
| C638 | To record the sale of forfeited property. |
| C640 | To record the proceeds from commodities sold. |
| C642 | To record a loss on the sale of commodities. |
| C644 | To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments. |
| C646 | To record the sale or disposition of assets other than personal properties and investments. |
| C647 | To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments. |
| C648 | To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments. |
| 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 Credity Reform Act, purchased at a premium. The sale results in a gain. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C704 | To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss. |
| C706 | To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain. |
| C708 | To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss. |
| C750 | To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA). |
| C751 | To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA). |
| C752 | To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C753 | To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C754 | To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C755 | To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C780 | To record the Bureau of the Public Debt's redemption of debt and related budgetary offset. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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 740000 or 740100). 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 740000 or 740100). 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 740000 or 740100). 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 740000 or 740100). |
| 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 740000 or 740100). The authority has not expired. |
| D112 | To record a reclassification of unfunded liability to funded liability in the financing account. |
| D113 | To record the reclassification reestimated subsidy expense from unfunded to funded. |
| D114 | To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). |
| 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. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| D147 | To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account. |
| D148 | To accrue the transfer-out of a downward reestimate to a General Fund receipt account. |
| D302 | To record appropriations used for a prior period that was a result of a change in accounting principle. |
| D304 | To record appropriations used for a prior period that was a result of a correction of an error. |
| D306 | To record a prior-period adjustment that reduces the value of a prior-year asset. |
| D308 | To record a prior-period adjustment that reduces the value of a liability. |
| D310 | To record a prior-period adjustment that increases the value of a prior-year asset. |
| D312 | To record a prior-period adjustment that increases the value of a prior-year liability. |
| D402 | To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not). |
| D404 | To record the estimated allowance for bad debts related to non-credit-reform receivables. |
| D406 | To record the writeoff of penalties and fines receivable. |
| D407 | To record the writeoff of administrative fees receivable. |
| D408 | To record the writeoff of accounts receivable. |
| D410 | To record the writeoff of taxes receivable. |
| D412 | To record the writeoff of loans receivable for loans made before fiscal 1992. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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 foonote. |
| D426 | To record an adjustment to loans receivable based on acquired collateral property. |
| D428 | To record an adjustment for actual loss of inventory. |
| D430 | To record an adjustment for actual loss of forfeited property. |
| D432 | To record an adjustment for actual loss of commodities that was disposed but not sold. |
| D434 | To record assets purchased to store environmental waste from past operations at net book value of zero. |
| D436 | To record a refund of offsetting collections, other than advances, that were collected in a prior-year. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| D524 | To record damaged inventory items that need repair. |
| D526 | To record the turn-in of a broken part from operating materials and supplies held for repair. |
| D528 | To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs. |
| D530 | To record a repaired broken part that has been returned to stock as a serviceable item. |
| D532 | To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded. |
| D534 | To record damaged inventory, using the direct method, items that need repair. |
| D536 | To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded. |
| D538 | To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses. |
| D540 | To record a gain when inventory is revalued at the end of the period, using the latest acquisition method. |
| D542 | To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value. |
| D544 | To record the reclassification of operating materials and supplies that meet management's criteria for future use. |
| D546 | To reclassify excess or reserved assets to assets held for use. |
| D548 | To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| D550 | To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount. |
| D552 | To reclassify stockpile materials authorized to be sold. |
| D554 | To record the forfeiture of a seized monetary instrument. |
| D555 | To record a removal of a seized monetary instrument. |
| D556 | To record the conversion to cash for a forfeited monetary instrument. |
| D558 | To record forfeited personal property placed into official use. |
| D560 | To record forfeited personal property placed into official use at the end of the year and not depreciated. |
| D562 | To record forfeited personal property authorized to be distributed/donated to another entity. |
| D564 | To record an adjustment to the net realizable value of commodities. |
| D566 | To record inventory that has been lost and deemed immaterial. |
| D568 | To record inventory that has been lost and deemed material. |
| 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. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| D573 | To record a 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. |
| D588 | To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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 investment. |
| D601 | To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment. |
| D602 | To record an IMF Quota increase due to a new agreement for Special Drawing Rights. |
| D603 | To record the reclassification of rate adjustment for Fixed rate investment with the Bank of International Settlement. |
| D604 | To record the realized gains from the revaluation to US dollar for Speical 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. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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. |
| 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. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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 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. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| E606 | To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement. |
| E608 | To record the transfer-in of investments from others without reimbursement. |
| E610 | To record the transfer-in of accounts payable from others without reimbursement. |
| F104 | To record adjustments for anticipated nonexpenditure transfers not realized. |
| F106 | To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant). |
| F107 | To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant). |
| F108 | To record the reduction of permanent indefinite resources when a warrant is received. |
| F109 | To record the removal of unfilled customer orders without advance in excess of obligations. |
| F110 | To record the removal of unfilled customer orders with advance and to return advance in excess of obligations. |
| 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. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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 750000 at yearend. |
| F126 | To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F). |
| F128 | To record the cancellation of a valid obligation and account payable in the "canceling appropriation." |
| F130 | To reinstate the valid account payable in the canceled appropriation for financial statement presentation. |
| F132 | To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| 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. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| F318 | To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation. |
| F320 | To record the closing of upward adjustments to delivered orders - obligations, paid. |
| F322 | To record the closing of downward adjustments to delivered orders - obligations, paid. |
| F324 | To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid. |
| F325 | To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid. |
| F326 | To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced. |
| F328 | To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced. |
| F330 | To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid. |
| F332 | To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid. |
| F334 | To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account. |
| F336 | To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations. |
| F338 | To record the closing of gains and miscellaneous items into cumulative results of operations. |
| F340 | To record the closing of losses and miscellaneous items into cumulative results of operations. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| F342 | To record closing of fiscal-year activity to unexpended appropriations. |
| F344 | To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs. |
| F346 | To record the closing of apportioned authority of guaranteed loan level into unused authority. |
| F348 | To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements. |
| F350 | To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements. |
| F352 | To record the closing of all unused guaranteed loan authority no longer available for use. |
| F354 | To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations. |
| F356 | To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations. |
| F358 | To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation. |
| F359 | To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection. |
| F360 | To reclassify a temporary reduction/cancellation at yearend. |
| F362 | To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| F364 | To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment. |
| F366 | To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested. |
| F368 | To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS). |
| F369 | To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account. |
| F370 | To record the closing of memorandum accounts for purchases. |
| F372 | To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable. |
| F374 | To record the closing of USSGL account 408100 back to the original budgetary resource receivable. |
| F376 | To record the closing of USSGL account 408200 back to the original budgetary resource receivable. |
| F378 | To record the closing of USSGL account 408300 back to the original budgetary resource receivable. |
| F380 | To record the closing of USSGL account 423000 back to the original budgetary resource receivable. |
| F382 | To record the closing of USSGL account 423100 back to the original budgetary resource receivable. |
| F384 | To record the closing of USSGL account 423200 back to the original budgetary resource receivable. |
| F386 | To record the closing of USSGL account 423300 back to the original budgetary resource receivable. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| F388 | To record the closing of USSGL account 423400 back to the original budgetary resource receivable. |
| F390 | To record the closing of canceled authority for partial cancellations. |
| G102 | To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval. |
| G104 | To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule. |
| G106 | To record the binding contracts entered into by private lenders. |
| G108 | To record the disbursement of a loan. |
| G110 | To record the repayment of principal from borrowers. |
| G120 | To record activity for current-year purchases of property, plant, and equipment. |
| G122 | To record activity for current-year purchases of inventory and related property. |
| G124 | To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122). |
| H100 | To record equity contributions to increase fiduciary net assets. |
| H200 | To record equity withdrawals or distributions of fiduciary net assets. |
| H300 | To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets. |
| H301 | To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets. |
| H310 | To close equity contributions to fiduciary net assets. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| H312 | To close equity withdrawals or disbursements to fiduciary net assets. |

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

### A100 - A399 FUNDING - Budgetary Resources Other Than Collections

A102 To record an anticipated appropriation.

**Comment:** For receipt of appropriation, see USSGL TC-A104.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 412000 | Anticipated Indefinite Appropriations |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

None

A104 To record the enactment of appropriations.

**Comment:** If appropriations were anticipated, credit USSGL account 412000. For anticipated appropriations, see USSGL TC-A102. Use USSGL account 462000 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 | 411100 | Debt Liquidation Appropriations |
| Debit | 411200 | Liquidation of Deficiency - Appropriations |
| Debit | 411500 | Loan Subsidy Appropriation |
| Debit | 411600 | Debt Forgiveness Appropriation |
| Debit | 411700 | Loan Administrative Expense Appropriation |
| Debit | 411800 | Reestimated Loan Subsidy Appropriation |
| Debit | 411900 | Other Appropriations Realized |
| Credit | 412000 | Anticipated Indefinite Appropriations |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 310100 | 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 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | 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 | 415000 | Reappropriations - Transfers-In |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 310100 | 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 310000 series.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 439000 | Reappropriations - Transfers-Out |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310600 | Unexpended Appropriations - Adjustments |
| Credit | 101000 | 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 | 421500 | Anticipated Expenditure Transfers from Trust Funds |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | 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 | 445000 | Unapportioned Authority |
| Credit | 451000 | 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 | 445000 | Unapportioned Authority |
| Credit | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment |

**Proprietary Entry**
None

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

A119 To record anticipated resources in programs exempt from apportionment.

**Comment:** USSGL account 469000 is used as a funds control mechanism.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 469000 | Anticipated Resources - Programs Exempt From Apportionment |

**Proprietary Entry**

None

A120 To record the allotment of authority.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 451000 | Apportionments |
| Credit | 461000 | 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 | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment |
| Credit | 451000 | Apportionments |
| Credit | 461000 | Allotments - Realized Resources |

**Proprietary Entry**

None

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

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 | 469000 | Anticipated Resources - Programs Exempt From Apportionment |
| Credit | 462000 | 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 | 445000 | Unapportioned Authority |
| Credit | 411900 | Other Appropriations Realized |

**Proprietary Entry**

None

A126 To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).

**Comment:** Reverse this transaction when authority is released.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Credit | 443000 | Unapportioned Authority - OMB Deferral |

**Proprietary Entry**

None

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

A127 To record budget authority (that is appropriated receipts) temporarily precluded from obligation.

**Comment:** The balance in USSGL accounts 439700 and 439800 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 | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439700 | 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 | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439500 | 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 439700 and 439800 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 | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439800 | 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 | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439600 | 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 439200, use Authority Type Code attribute "B" to record reductions of borrowing authority or Authority Type Code attribute "C" to record reductions to contract authority. There is no effect on USSGL account 101000, Fund Balance With Treasury, when borrowing authority or contract authority is reduced.

**Reference:** USSGL implementation guidance; Permanent Reductions

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439200 | Permanent Reduction - New Budget Authority |
| Credit | 439300 | Permanent Reduction - Prior-Year Balances |

**Proprietary Entry**

None

A132 To record a permanent reduction of unexpended appropriations.

**Comment:** Credit USSGL account 299000 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 310000 series.

**Reference:** USSGL implementation guidance; Permanent Reductions

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439200 | Permanent Reduction - New Budget Authority |
| Credit | 439300 | Permanent Reduction - Prior-Year Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310600 | Unexpended Appropriations - Adjustments |
| Credit | 101000 | Fund Balance With Treasury |
| Credit | 299000 | 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 | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439200 | Permanent Reduction - New Budget Authority |
| Credit | 439300 | Permanent Reduction - Prior-Year Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 574500 | Appropriated Earmarked Receipts Transferred Out |
| Credit | 101000 | 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 299000 if withdrawal of funds does not occur simultaneously.

**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439200 | Permanent Reduction - New Budget Authority |
| Credit | 439300 | Permanent Reduction - Prior-Year Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |
| Credit | 299000 | Other Liabilities Without Related Budgetary Obligations |

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A135 To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.

**Comment:** When reducing spending authority from offsetting collections, include Authority Type Code 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 | 445000 | Unapportioned Authority |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 438200 | Temporary Reduction - New Budget Authority |
| Credit | 438300 | 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 299000 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 310000 series.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 442000 | Unapportioned Authority - Pending Rescission |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439200 | Permanent Reduction - New Budget Authority |
| Credit | 439300 | Permanent Reduction - Prior-Year Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310600 | Unexpended Appropriations - Adjustments |
| Credit | 101000 | Fund Balance With Treasury |
| Credit | 299000 | Other Liabilities Without Related Budgetary Obligations |

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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 | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 442000 | Unapportioned Authority - Pending Rescission |

**Proprietary Entry**
None

A138 To record estimated recoveries of prior-year obligations.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 431000 | Anticipated Recoveries of Prior-Year Obligations |
| Credit | 445000 | Unapportioned Authority |
| Credit | 463000 | 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 | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation |

**Proprietary Entry**
None

A140 To record anticipated collections including refunds from prior- year amounts that were obligated

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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 | 406000 | Anticipated Collections From Non-Federal Sources |
| Debit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 445000 | Unapportioned Authority |
| Credit | 463000 | 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 | 299000 | Other Liabilities Without Related Budgetary Obligations |
| Credit | 101000 | 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 | 445000 | Unapportioned Authority |
| Credit | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority |
| Credit | 404800 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances |

**Proprietary Entry**

None

A143 To record anticipated capital transfers to a General Fund Receipt Account.

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**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 | 445000 | Unapportioned Authority |
| Credit | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority |
| Credit | 404800 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers |
| Credit | 297000 | 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 | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 101000 | 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 | 445000 | Unapportioned Authority |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized |

**Proprietary Entry**

None

A152 To record indefinite or definite borrowing authority.

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**Comment:** To cover reductions of indefinite borrowing authority, see USSGL TC-A148.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 414100 | Current-Year Borrowing Authority Realized |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | 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 | 414100 | Current-Year Borrowing Authority Realized |
| Credit | 404200 | 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 | 411900 | Other Appropriations Realized |
| Credit | 414000 | Substitution of Borrowing Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 310100 | Unexpended Appropriations - Appropriations Received |

A156 To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or

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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 | 414800 | Resources Realized From Borrowing Authority |
| Credit | 414500 | Borrowing Authority Converted to Cash |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 251000 | Principal Payable to the Bureau of the Public Debt |
| Credit | 251100 | Capitalized Loan Interest Payable - Non-Credit Reform |
| Credit | 252000 | 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 415300, 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 | 417000 | Transfers - Current-Year Authority |
| Credit | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

A158 To record actual reductions to borrowing authority previously anticipated.

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**Comment:** See USSGL TC-A164 for anticipated reductions to borrowing authority.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 404400 | Anticipated Reductions to Borrowing Authority |
| Credit | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized |

**Proprietary Entry**
None

A159 To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.

**Comment:** The transaction is based on an appropriation or authorizing language that allows such activity and is used in conjunction with USSGL TC-C110.
**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 404400 | Anticipated Reductions to Borrowing Authority |
| Credit | 414000 | 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 415300, 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 | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred |
| Credit | 417000 | Transfers - Current-Year Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 101000 | Fund Balance With Treasury |

A161 To record the transfer-in of contract authority from one nonallocation trust fund account to

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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 | 415300 | Transfers of Contract Authority - Nonallocation |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 133000 | Receivable for Transfers of Currently Invested Balances |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

A162 To record an estimate of indefinite borrowing authority to cover obligations for the current year.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 404200 | Estimated Indefinite Borrowing Authority |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | 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 | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Credit | 415300 | Transfers of Contract Authority - Nonallocation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 215000 | Payable for Transfers of Currently Invested Balances |

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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 | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 404400 | Anticipated Reductions to Borrowing Authority |

**Proprietary Entry**

None

A165 To record the return (transfer-out) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.

**Comment:** Refer to USSGL TC-A161 for the original contract authority transferred and receivable previously established.

**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority – Nonallocation Transfers

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Credit | 415300 | Transfers of Contract Authority - Nonallocation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 133000 | 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 | 413100 | Current-Year Contract Authority Realized |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

None

A167 To record the return (transfer-in) of contract authority from one nonallocation trust fund account

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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 | 415300 | Transfers of Contract Authority - Nonallocation |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

A168 To record the realization of contract authority that was previously anticipated.

**Comment:** When contract authority is estimated, the actual contract authority is realized based on the amount obligated. Also post USSGL TC-B306.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 413100 | Current-Year Contract Authority Realized |
| Credit | 403200 | 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 310000 series.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 413500 | Contract Authority Liquidated |
| Credit | 413000 | Appropriation To Liquidate Contract Authority Withdrawn |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310600 | Unexpended Appropriations - Adjustments |
| Credit | 101000 | Fund Balance With Treasury |

A170 To record the warrant liquidating contract authority.

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**Reference:** USSGL implementation guidance; Contract Authority Liquidated by Appropriation From the General Fund

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 413800 | Appropriation To Liquidate Contract Authority |
| Credit | 413500 | Contract Authority Liquidated |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 310100 | Unexpended Appropriations - Appropriations Received |

A171 To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 413800 | Appropriation To Liquidate Contract Authority |
| Credit | 413500 | Contract Authority Liquidated |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575500 | 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 | 403400 | Anticipated Adjustments to Contract Authority |
| Credit | 413300 | Decreases to Indefinite Contract Authority |

**Proprietary Entry**

None

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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 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable |
| Credit | 413600 | Contract Authority To Be Liquidated by Trust Funds |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 133000 | Receivable for Transfers of Currently Invested Balances |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

A174 To record an unanticipated actual decrease to indefinite contract authority.

**Comment:** For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 413300 | 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 | 413600 | Contract Authority To Be Liquidated by Trust Funds |
| Debit | 413800 | Appropriation To Liquidate Contract Authority |
| Credit | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable |
| Credit | 413500 | Contract Authority Liquidated |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

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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 | 403200 | Estimated Indefinite Contract Authority |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

None

A177 To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 413700 | Transfers of Contract Authority - Allocation |
| Credit | 451000 | Apportionments |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 133000 | Receivable for Transfers of Currently Invested Balances |
| Credit | 575500 | 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 | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 403400 | 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

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accomplished.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 451000 | Apportionments |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 413700 | Transfers of Contract Authority - Allocation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 215000 | Payable for Transfers of Currently Invested Balances |

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 | 413700 | Transfers of Contract Authority - Allocation |
| Credit | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 101000 | 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 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |
| Credit | 413700 | Transfers of Contract Authority - Allocation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

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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 | 574500 | Appropriated Earmarked Receipts Transferred Out |
| Credit | 101000 | Fund Balance With Treasury |

A184 To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 574000 | Appropriated Earmarked Receipts Transferred In |

A185 To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.

**Comment:** Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 574000 | Appropriated Earmarked Receipts Transferred In |

A186 To record revenue to available non-revolving trust funds and special funds, in which the revenue is

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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 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 412000 | Anticipated Indefinite Appropriations |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 520000 | Revenue From Services Provided |
| Credit | 531000 | Interest Revenue - Other |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue |
| Credit | 532500 | Administrative Fees Revenue |
| Credit | 540000 | Funded Benefit Program Revenue |
| Credit | 560000 | Donated Revenue - Financial Resources |
| Credit | 564000 | Forfeiture Revenue - Cash and Cash Equivalents |
| Credit | 565000 | Forfeiture Revenue - Forfeitures of Property |
| Credit | 580000 | Tax Revenue Collected - Not Otherwise Classified |
| Credit | 590000 | 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 | 413200 | Substitution of Contract Authority |
| Credit | 413500 | Contract Authority Liquidated |

**Proprietary Entry**

None

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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 439400 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 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 520000 | Revenue From Services Provided |
| Credit | 531000 | Interest Revenue - Other |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue |
| Credit | 532500 | Administrative Fees Revenue |
| Credit | 560000 | Donated Revenue - Financial Resources |
| Credit | 580000 | Tax Revenue Collected - Not Otherwise Classified |
| Credit | 580100 | Tax Revenue Collected - Individual |
| Credit | 580200 | Tax Revenue Collected - Corporate |
| Credit | 580300 | Tax Revenue Collected - Unemployment |
| Credit | 580400 | Tax Revenue Collected - Excise |
| Credit | 580500 | Tax Revenue Collected - Estate and Gift |
| Credit | 580600 | Tax Revenue Collected - Customs |
| Credit | 590000 | Other Revenue |

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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 | 445000 | Unapportioned Authority |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority |
| Credit | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 574500 | Appropriated Earmarked Receipts Transferred Out |
| Credit | 101000 | Fund Balance With Treasury |

A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 439400 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 | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

None

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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 | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | 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 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

None

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A195 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.

**Comment:** See USSGL TC-C422 or TC-C418 for accrual entry and USSGL TC-A186 if not accrued.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |
| Credit | 132000 | Employment Benefit Contributions Receivable |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 134300 | Interest Receivable - Taxes |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136100 | Penalties and Fines Receivable - Loans |
| Credit | 136300 | Penalties and Fines Receivable - Taxes |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137100 | Administrative Fees Receivable - Loans |
| Credit | 137300 | Administrative Fees Receivable - Taxes |

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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 | 411100 | Debt Liquidation Appropriations |
| Debit | 411200 | Liquidation of Deficiency - Appropriations |
| Debit | 411500 | Loan Subsidy Appropriation |
| Debit | 411600 | Debt Forgiveness Appropriation |
| Debit | 411700 | Loan Administrative Expense Appropriation |
| Debit | 411900 | Other Appropriations Realized |
| Credit | 412000 | Anticipated Indefinite Appropriations |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

None

A197 To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.

**Comment:** Also post USSGL TC-A196 to record the appropriation provided under the continuing resolution. This transaction also may be used to record additional funding provided under a revised or extended continuing resolution. Under revisions or extensions of continuing resolutions, reverse USSGL TC-A128.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 109000 | Fund Balance With Treasury Under a Continuing Resolution |
| Credit | 310100 | Unexpended Appropriations - Appropriations Received |

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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 | 101000 | Fund Balance With Treasury |
| Credit | 109000 | Fund Balance With Treasury Under a Continuing Resolution |
| Credit | 310100 | 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 | 445000 | Unapportioned Authority |
| Credit | 411100 | Debt Liquidation Appropriations |
| Credit | 411200 | Liquidation of Deficiency - Appropriations |
| Credit | 411500 | Loan Subsidy Appropriation |
| Credit | 411600 | Debt Forgiveness Appropriation |
| Credit | 411700 | Loan Administrative Expense Appropriation |
| Credit | 411900 | Other Appropriations Realized |

**Proprietary Entry**

None

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A202 To record in the financing account an appropriation received for a modification adjustment transfer.

**Comment:** Also post USSGL TC-A204.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 412500 | Loan Modification Adjustment Transfer Appropriation |
| Credit | 412000 | Anticipated Indefinite Appropriations |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 579000 | 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 | 729000 | Other Losses |
| Credit | 139900 | Allowance for Subsidy |
| Credit | 218000 | 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 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury |
| Credit | 101000 | Fund Balance With Treasury |

A212 To record the financing sources transferred in to a special or nonrevolving trust fund from a

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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 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 412000 | Anticipated Indefinite Appropriations |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 599700 | 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 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 113000 | Funds Held by the Public |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 134300 | Interest Receivable - Taxes |
| Credit | 531100 | Interest Revenue - Investments |

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A251 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 425200 | Reimbursements and Other Income Earned - Collected |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 113000 | Funds Held by the Public |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 134300 | Interest Receivable - Taxes |
| Credit | 531100 | Interest Revenue - Investments |

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**A400 - A699 FUNDING - Authority Transfers**

A402 To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 416500 | Allocations of Authority - Anticipated From Invested Balances |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | 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 310000 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 310000 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 | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury |

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A406 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use USSGL TC-A450. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | 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 | 419200 | Balance Transfers - Unexpired to Expired |
| Credit | 445000 | Unapportioned Authority |
| Credit | 465000 | Allotments - Expired Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

A410 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury

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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 | 419200 | Balance Transfers - Unexpired to Expired |
| Credit | 445000 | Unapportioned Authority |
| Credit | 465000 | Allotments - Expired Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

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 | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 419200 | Balance Transfers - Unexpired to Expired |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury |

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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 | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 419200 | Balance Transfers - Unexpired to Expired |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | 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 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances |
| Credit | 416500 | Allocations of Authority - Anticipated From Invested Balances |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 133000 | Receivable for Transfers of Currently Invested Balances |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

A418 To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation

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Fund Symbol.

**Comment:** Also post USSGL TC-A422 to adjust the receivable if USSGL account 416600 was previously established. Also post USSGL TC-A518 to adjust the receivable if USSGL account 4126 was previously established. Refer to the Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 438200 | Temporary Reduction - New Budget Authority |
| Credit | 438300 | Temporary Reduction - Prior-Year Balances |

**Proprietary Entry**

None

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

**Comment:** Record a credit to USSGL accounts 416600 and 133000 if the budget authority has been realized before the actual transfer of funds. Transfer partner must use USSGL TC-A430.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 416700 | Allocations of Realized Authority - Transferred From Invested Balances |
| Credit | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

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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 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction |
| Credit | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |
| Credit | 133000 | 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 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances |
| Credit | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |

A426 To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.

**Comment:** Transfer partner must use USSGL TC-A416.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances |

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**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 215000 | 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 416600 and 215000 if the budget authority has been realized prior to the actual transfer of funds. Transfer partner must use USSGL TC-A420.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances |
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 416700 | Allocations of Realized Authority - Transferred From Invested Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |

A432 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Trust funds do not record USSGL accounts in the 310000 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 310000 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 | 465000 | Allotments - Expired Authority |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury |

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A434 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use USSGL TC-A438. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | 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 310000 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 310000 series. Transfer partners must use USSGL TC-A432. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 417600 | Allocation Transfers of Prior-Year Balances |
| Credit | 465000 | Allotments - Expired Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

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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 | 417600 | Allocation Transfers of Prior-Year Balances |
| Credit | 465000 | Allotments - Expired Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575500 | 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 310000 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 310000 series. Record USSGL account 133000 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 | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

A442 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated

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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 133000 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 | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |
| Credit | 133000 | 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 310000 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 310000 series. Record USSGL account 215000 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 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |
| Debit | 417600 | Allocation Transfers of Prior-Year Balances |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

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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 215000 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 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |
| Debit | 417600 | Allocation Transfers of Prior-Year Balances |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 575500 | 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 310000 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 310000 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 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |
| Debit | 417600 | Allocation Transfers of Prior-Year Balances |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

A450 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where

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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 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |
| Debit | 417600 | Allocation Transfers of Prior-Year Balances |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575500 | 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 133000 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 | 465000 | Allotments - Expired Authority |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

A454 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated

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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 215000 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 | 417600 | Allocation Transfers of Prior-Year Balances |
| Credit | 465000 | Allotments - Expired Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

A456 To record the transfer out of expired unobligated expenditure transfers receivable.

**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 419900 | Transfer of Expired Expenditure Transfers - Receivable |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 575000 | Expenditure Financing Sources - Transfers-In |
| Credit | 133500 | 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 | 419900 | Transfer of Expired Expenditure Transfers - Receivable |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 133500 | Expenditure Transfers Receivable |
| Credit | 575000 | 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

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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 310000 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 | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

A462 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.

**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A466. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575500 | 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

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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 310000 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 | 465000 | Allotments - Expired Authority |
| Credit | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury |

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

**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A462. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |

A467 To record the nonexpenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.

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**Comment:** Record a credit to USSGL account 310200 if the source of the transfer is derived from unexpended appropriations. Record a credit to USSGL account 575500 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 | 419600 | Balance Transfer-In - Expired to Expired |
| Credit | 465000 | Allotments - Expired Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |
| Credit | 575500 | 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 | 416000 | Anticipated Transfers - Current-Year Authority |
| Debit | 418000 | Anticipated Transfers - Prior-Year Balances |
| Debit | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

None

A469 To record the nonexpenditure transfer-out of expired unobligated balances to another expired

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Treasury Appropriation Fund Symbol.

**Comment:** Record a debit to USSGL account 310300 if the source of the transfer is derived from unexpended appropriations. Record a debit to USSGL account 576500 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 | 465000 | Allotments - Expired Authority |
| Credit | 419700 | Balance Transfer-Out - Expired to Expired |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310300 | Unexpended Appropriations - Transfers-Out |
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | 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 | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 416000 | Anticipated Transfers - Current-Year Authority |
| Credit | 418000 | Anticipated Transfers - Prior-Year Balances |
| Credit | 418300 | 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

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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 310000 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 | 417000 | Transfers - Current-Year Authority |
| Debit | 419000 | Transfers - Prior-Year Balances |
| Debit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| Credit | 416000 | Anticipated Transfers - Current-Year Authority |
| Credit | 418000 | Anticipated Transfers - Prior-Year Balances |
| Credit | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

A474 To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Trust and special funds credit USSGL account 575500 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 | 417000 | Transfers - Current-Year Authority |
| Debit | 419000 | Transfers - Prior-Year Balances |
| Debit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| Credit | 416000 | Anticipated Transfers - Current-Year Authority |
| Credit | 418000 | Anticipated Transfers - Prior-Year Balances |
| Credit | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

A476 To record in the transferring agency the transfer-out of current-year authority or prior-year

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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 310000 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 | 416000 | Anticipated Transfers - Current-Year Authority |
| Debit | 418000 | Anticipated Transfers - Prior-Year Balances |
| Debit | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| Credit | 417000 | Transfers - Current-Year Authority |
| Credit | 419000 | Transfers - Prior-Year Balances |
| Credit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury |

A478 To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Trust and special funds debit USSGL account 576500 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 | 416000 | Anticipated Transfers - Current-Year Authority |
| Debit | 418000 | Anticipated Transfers - Prior-Year Balances |
| Debit | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| Credit | 417000 | Transfers - Current-Year Authority |
| Credit | 419000 | Transfers - Prior-Year Balances |
| Credit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |

A480 To record in the receiving agency the transfer-in of current-year authority or prior-year balances

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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 445000 and 462000. 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 310000 series.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 417000 | Transfers - Current-Year Authority |
| Debit | 419000 | Transfers - Prior-Year Balances |
| Debit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 465000 | Allotments - Expired Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

A482 To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** This includes the transfer of USSGL accounts 445000 and 462000. When appropriate, use in conjunction with USSGL TCs- A508, A492R, A542, and A546.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 417000 | Transfers - Current-Year Authority |
| Debit | 419000 | Transfers - Prior-Year Balances |
| Debit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

A484 To record in the transferring agency the transfer-out of current-year authority or prior-year

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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 445000 and 462000. 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 310000 series.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 417000 | Transfers - Current-Year Authority |
| Credit | 419000 | Transfers - Prior-Year Balances |
| Credit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury |

A486 To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer of USSGL accounts 445000 and 462000. When appropriate, use in conjunction with USSGL TCs- A488, A492, A540 and A544.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 417000 | Transfers - Current-Year Authority |
| Credit | 419000 | Transfers - Prior-Year Balances |
| Credit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |

A488 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or

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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 480100. 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 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 483100 | Undelivered Orders - Obligations Transferred, Unpaid |
| Credit | 419500 | Transfer of Obligated Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |

A490 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.

**Comment:** This includes transfers from the general fund to a special fund. Transfer of USSGL account 480100. 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 310000 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 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 483100 | Undelivered Orders - Obligations Transferred, Unpaid |
| Credit | 419500 | Transfer of Obligated Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury |

A492 To record in the transferring agency the actual transfer-out of current-year or prior-year authority

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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 | 493100 | Delivered Orders - Obligations Transferred, Unpaid |
| Credit | 419500 | Transfer of Obligated Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 211000 | Accounts Payable |
| Credit | 101000 | 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 480200. 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 310000 series.

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

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced |
| Credit | 419500 | Transfer of Obligated Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 141000 | Advances and Prepayments |

A496 To record in the receiving agency the actual transfers-in during the fiscal year of authority with

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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 480200. 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 310000 series.

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

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 419500 | Transfer of Obligated Balances |
| Credit | 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 141000 | Advances and Prepayments |
| Credit | 310200 | 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 421500 if the transfer was previously anticipated. Use USSGL account 445000 or 462000 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 | 422500 | Expenditure Transfers from Trust Funds - Receivable |
| Credit | 421500 | Anticipated Expenditure Transfers from Trust Funds |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 131000 | Accounts Receivable |
| Debit | 133500 | Expenditure Transfers Receivable |
| Credit | 575000 | Expenditure Financing Sources - Transfers-In |

A499 To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in

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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 TCA418 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 465000 in expired TAFS only.

**Reference:** USSGL implementation guidance; Reductions of Expenditure Transfers Receivable/Payable; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 465000 | Allotments - Expired Authority |
| Debit | 470000 | Commitments - Programs Subject to Apportionment |
| Debit | 472000 | Commitments - Programs Exempt From Apportionment |
| Credit | 422500 | Expenditure Transfers from Trust Funds - Receivable |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 575000 | Expenditure Financing Sources - Transfers-In |
| Credit | 131000 | Accounts Receivable |
| Credit | 133500 | 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 | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576000 | Expenditure Financing Sources - Transfers-Out |
| Credit | 215500 | Expenditure Transfers Payable |

A501 To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.

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**Comment:** For the Department of Treasury use only.
**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 463000 | Funds Not Available for Commitment/Obligation |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576000 | Expenditure Financing Sources - Transfers-Out |
| Credit | 211000 | 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 a nonexpenditure transfer from a Federal fund account.
**Reference:** USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 425500 | Expenditure Transfers from Trust Funds - Collected |
| Credit | 422500 | Expenditure Transfers from Trust Funds - Receivable |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |
| Credit | 133500 | 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 215500.
**Reference:** USSGL implementation guidance; Trust Funds Guide

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 215500 | Expenditure Transfers Payable |
| Credit | 101000 | Fund Balance With Treasury |

A506 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-

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year authority with unpaid undelivered orders for general fund appropriations.

**Comment:** Transfer of USSGL account 480100. 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 310000 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 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 419500 | Transfer of Obligated Balances |
| Credit | 483100 | Undelivered Orders - Obligations Transferred, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 310200 | 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 480100. 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 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 419500 | Transfer of Obligated Balances |
| Credit | 483100 | Undelivered Orders - Obligations Transferred, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

A510 To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange

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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 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575000 | Expenditure Financing Sources - Transfers-In |

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 | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576000 | Expenditure Financing Sources - Transfers-Out |
| Credit | 101000 | 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

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directed by public law) relating to nonexchange and exchange transactions.

**Comment:** Also post USSGL TC-B134. Use USSGL account 576000 for nonexchange expenditure transfers.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576000 | Expenditure Financing Sources - Transfers-Out |
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 101000 | Fund Balance With Treasury |

A516 To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.

**Comment:** This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer. Transfer partner must use USSGL TC-A520.

**Reference:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 133000 | Receivable for Transfers of Currently Invested Balances |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

A518 To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when

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the budget authority is temporarily reduced.

**Comment:** Also post USSGL TC-A418 to record the budget authority temporarily reduced. Credit USSGL accounts 101000 and 412800 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 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction |
| Credit | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable |
| Credit | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |
| Credit | 101000 | Fund Balance With Treasury |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

A519 To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.

**Comment:** Also post USSGL TC-F123 to record the cancellation of budget authority. The Bureau of the Public Debt simultaneously posts USSGL TC-A523 in the Treasury-Managed Trust Fund TAFS.

**Reference:** USSGL implementation guidance; Temporary Reductions; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation |
| Credit | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |
| Credit | 133000 | 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

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(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 | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 215000 | Payable for Transfers of Currently Invested Balances |

A522 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.

**Comment:** Debit USSGL accounts 101000 and 412900 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 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable |
| Debit | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out |
| Credit | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |

A523 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS)

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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 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable |
| Credit | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |

A524 To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables.

**Comment:** Refer to USSGL TC-A516 for establishing the receivable. Transfer partner must use USSGL TC-A526.

**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In |
| Credit | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 133000 | 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

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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 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable |
| Credit | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 101000 | 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 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

A530 To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified

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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 | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | 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 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

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.

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**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 416000 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 | 417100 | Nonallocation Transfers of Invested Balances - Receivable |
| Credit | 416000 | Anticipated Transfers - Current-Year Authority |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 133000 | Receivable for Transfers of Currently Invested Balances |
| Credit | 575500 | 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 | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 417200 | Nonallocation Transfers of Invested Balances - Payable |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 215000 | Payable for Transfers of Currently Invested Balances |

A536 To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417100 "Non-Allocation Transfers of Invested Balances-Receivable."

**Comment:** Refer to USSGL TC-A532 for the establishment of the receivable.

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**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 417300 | Nonallocation Transfers of Invested Balances - Transferred |
| Credit | 417100 | Nonallocation Transfers of Invested Balances - Receivable |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 133000 | 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 417200 "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 | 417200 | Nonallocation Transfers of Invested Balances - Payable |
| Credit | 417300 | Nonallocation Transfers of Invested Balances - Transferred |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 101000 | Fund Balance With Treasury |

A540 To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.

**Comment:** Transfer of USSGL accounts 412600, 416600, 417100, 422500, 425100 and

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428700 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 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 419500 | Transfer of Obligated Balances |
| Credit | 408100 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred |
| Credit | 408200 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred |
| Credit | 408300 | Transfers - Current-Year Authority - Receivable - Transferred |
| Credit | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred |
| Credit | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred |
| Credit | 423400 | Other Federal Receivables - Transferred |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 576500 | 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 412600, 416600, 417100, 422500, 425100, and 428700 respectively. When appropriate, use in conjunction with USSGL TCs-

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A482, A492R, A508, and A546.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 408100 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred |
| Debit | 408200 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred |
| Debit | 408300 | Transfers - Current-Year Authority - Receivable - Transferred |
| Debit | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred |
| Debit | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred |
| Debit | 423400 | Other Federal Receivables - Transferred |
| Credit | 419500 | Transfer of Obligated Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |
| Credit | 101000 | Fund Balance With Treasury |

A544 To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.

**Comment:** Transfer of USSGL account 422100. 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 | 419500 | Transfer of Obligated Balances |
| Credit | 423000 | Unfilled Customer Orders Without Advance - Transferred |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 576500 | 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 422100. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A542.

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

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 423000 | Unfilled Customer Orders Without Advance - Transferred |
| Credit | 419500 | Transfer of Obligated Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |
| Credit | 101000 | 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 480200

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced |
| Credit | 419500 | Transfer of Obligated Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 573000 | Financing Sources Transferred Out Without Reimbursement |
| Credit | 141000 | Advances and Prepayments |

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 480200

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 419500 | Transfer of Obligated Balances |
| Credit | 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 141000 | Advances and Prepayments |
| Credit | 572000 | 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 422500

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 419500 | Transfer of Obligated Balances |

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| | | |
|---|---|---|
| Credit | 423100 | 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 422500

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 423100 | Unfilled Customer Orders With Advance - Transferred |
| Credit | 419500 | Transfer of Obligated Balances |

**Proprietary Entry**
None

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

A702 To record anticipated reimbursements.
**Comment:** See USSGL TC-A118; anticipated reimbursements are not available for allotment

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until the realized order is received.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 421000 | Anticipated Reimbursements and Other Income |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | 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 | 422100 | Unfilled Customer Orders Without Advance |
| Debit | 422200 | Unfilled Customer Orders With Advance |
| Credit | 413200 | Substitution of Contract Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 231000 | 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 TCA123 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 | 422100 | Unfilled Customer Orders Without Advance |
| Credit | 421000 | Anticipated Reimbursements and Other Income |

**Proprietary Entry**
None

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.

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**Reference:** USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 425200 | Reimbursements and Other Income Earned - Collected |
| Credit | 421000 | Anticipated Reimbursements and Other Income |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 520000 | 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 | 425200 | Reimbursements and Other Income Earned - Collected |
| Credit | 422200 | Unfilled Customer Orders With Advance |
| Credit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 231000 | Liability for Advances and Prepayments |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 520000 | 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

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Collections Refunded in the Current Year as Obligations and Outlays.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 231000 | Liability for Advances and Prepayments |
| Credit | 101000 | Fund Balance With Treasury |

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 | 425100 | Reimbursements and Other Income Earned - Receivable |
| Credit | 422100 | Unfilled Customer Orders Without Advance |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 131000 | Accounts Receivable |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 520000 | Revenue From Services Provided |

**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

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reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000 series and then offset those amounts using USSGL account 661000 (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 610000 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 | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 610000 | Operating Expenses/Program Costs |
| Debit | 690000 | Nonproduction Costs |
| Credit | 101000 | 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 | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 261000 | Actuarial Pension Liability |
| Credit | 101000 | Fund Balance With Treasury |

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.

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**Comment:** Also post USSGL TC-C428, which establishes the loan receivable after default.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 218000 | Loan Guarantee Liability |
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 101000 | 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 | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 217000 | Subsidy Payable to the Financing Account |
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 101000 | 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 | 461000 | Allotments - Realized Resources |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 101000 | Fund Balance With Treasury |

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.

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**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 101000 | 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 non-Federal 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 | 461000 | Allotments - Realized Resources |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 729000 | Other Losses |
| Credit | 101000 | 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 | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 631000 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank |
| Debit | 632000 | Interest Expenses on Securities |
| Debit | 633000 | Other Interest Expenses |
| Credit | 101000 | Fund Balance With Treasury |

B110 To record a confirmed disbursement schedule previously accrued.

**Comment:** Clearing from unpaid to paid.

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**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 211000 | Accounts Payable |
| Debit | 211200 | Accounts Payable for Federal Government Sponsored Enterprise |
| Debit | 212000 | Disbursements in Transit |
| Debit | 213000 | Contract Holdbacks |
| Debit | 216000 | Entitlement Benefits Due and Payable |
| Debit | 219000 | Other Liabilities With Related Budgetary Obligations |
| Debit | 221000 | Accrued Funded Payroll and Leave |
| Debit | 221100 | Withholdings Payable |
| Debit | 221300 | Employer Contributions and Payroll Taxes Payable |
| Debit | 221500 | Other Post Employment Benefits Due and Payable |
| Debit | 294000 | Capital Lease Liability |
| Credit | 101000 | Fund Balance With Treasury |

B112 To record accrued interest paid.

**Comment:** See USSGL TC-B418 for the accrued liability.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Debit | 214100 | Accrued Interest Payable - Debt |
| Credit | 101000 | 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

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loan interest liability.
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 251100 | Capitalized Loan Interest Payable - Non-Credit Reform |
| Credit | 101000 | Fund Balance With Treasury |

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 | 461000 | Allotments - Realized Resources |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 155900 | Foreclosed Property - Allowance |
| Debit | 291000 | Prior Liens Outstanding on Acquired Collateral |
| Credit | 101000 | 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 | 461000 | Allotments - Realized Resources |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 155100 | Foreclosed Property |
| Credit | 101000 | 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.

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**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Credit | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 589000 | Tax Revenue Refunds - Not Otherwise Classified |
| Debit | 589100 | Tax Revenue Refunds - Individual |
| Debit | 589200 | Tax Revenue Refunds - Corporate |
| Debit | 589300 | Tax Revenue Refunds - Unemployment |
| Debit | 589400 | Tax Revenue Refunds - Excise |
| Debit | 589500 | Tax Revenue Refunds - Estate and Gift |
| Debit | 589600 | Tax Revenue Refunds - Customs |
| Credit | 101000 | Fund Balance With Treasury |

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 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority |
| Debit | 404800 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances |
| Credit | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority |
| Credit | 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 297000 | Liability for Capital Transfers |
| Credit | 101000 | 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.

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**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 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority |
| Debit | 404800 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances |
| Credit | 414200 | Actual Repayment of Borrowing Authority Converted to Cash |
| Credit | 414600 | Actual Repayments of Debt, Current-Year Authority |
| Credit | 414700 | Actual Repayments of Debt, Prior-Year Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 211000 | Accounts Payable |
| Debit | 211200 | Accounts Payable for Federal Government Sponsored Enterprise |
| Debit | 251000 | Principal Payable to the Bureau of the Public Debt |
| Debit | 252000 | Principal Payable to the Federal Financing Bank |
| Credit | 101000 | Fund Balance With Treasury |

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

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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 | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 414200 | Actual Repayment of Borrowing Authority Converted to Cash |
| Credit | 414600 | Actual Repayments of Debt, Current-Year Authority |
| Credit | 414700 | Actual Repayments of Debt, Prior-Year Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 211000 | Accounts Payable |
| Debit | 211200 | Accounts Payable for Federal Government Sponsored Enterprise |
| Debit | 251000 | Principal Payable to the Bureau of the Public Debt |
| Debit | 251100 | Capitalized Loan Interest Payable - Non-Credit Reform |
| Debit | 252000 | Principal Payable to the Federal Financing Bank |
| Credit | 101000 | 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 | 461000 | Allotments - Realized Resources |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 259000 | Other Debt |
| Credit | 101000 | Fund Balance With Treasury |

B123 To record in the issuing entity, the sale of Federal securities at par value.

**Budgetary Entry**

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None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority |

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; Investments in Treasury and Agency Securities

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 101000 | 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 | 101000 | Fund Balance With Treasury |
| Credit | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Credit | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority |

B126 To record the purchase of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Special and trust funds use USSGL account 411400. Also post USSGL TC-A122 if

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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; Investments in Treasury and Agency Securities

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Debit | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation |
| Debit | 439800 | Offsetting Collections Temporarily Precluded From Obligation |
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 427300 | Interest Collected From Treasury |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 101000 | 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 | 101000 | Fund Balance With Treasury |
| Debit | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Credit | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority |

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

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acquired at a discount by nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Credit | 101000 | Fund Balance With Treasury |
| Credit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 163100 | 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 | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Debit | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation |
| Debit | 439800 | Offsetting Collections Temporarily Precluded From Obligation |
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 427300 | Interest Collected From Treasury |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 134200 | Interest Receivable - Investments |
| Credit | 101000 | Fund Balance With Treasury |

B130 To record a lien paid before personal property is sold.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

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**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 154900 | Forfeited Property - Allowance |
| Credit | 101000 | 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 | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 414600 | Actual Repayments of Debt, Current-Year Authority |
| Credit | 414700 | Actual Repayments of Debt, Prior-Year Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 251000 | Principal Payable to the Bureau of the Public Debt |
| Debit | 252000 | Principal Payable to the Federal Financing Bank |
| Debit | 721200 | Losses on Disposition of Borrowings |
| Credit | 101000 | Fund Balance With Treasury |
| Credit | 711200 | Gains on Disposition of Borrowings |

B132 To record the purchase of Federal securities acquired at par value by a nonfiduciary deposit fund.

**Budgetary Entry**

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None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 101000 | Fund Balance With Treasury |

B133 To record the purchase of accrued interest on Federal securities by a nonfiduciary deposit fund.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 134200 | Interest Receivable - Investments |
| Credit | 101000 | 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, D1 16, 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 | 310700 | Unexpended Appropriations - Used |
| Credit | 570000 | 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

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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 | 427700 | Other Actual Collections - Federal |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 711200 | Gains on Disposition of Borrowings |

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 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority |
| Debit | 404800 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances |
| Credit | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority |
| Credit | 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 297000 | Liability for Capital Transfers |
| Credit | 101000 | 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

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loss.

**Reference:** USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 470000 | Commitments - Programs Subject to Apportionment |
| Debit | 472000 | Commitments - Programs Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 721200 | Losses on Disposition of Borrowings |
| Credit | 101000 | Fund Balance With Treasury |

B138 To record in a trust fund payments made to a Federal fund relating to exchange transactions.

**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for nonexchange expenditure transfers-out.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 101000 | 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.

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**Reference:** USSGL implementation guidance: Capital Transfers Scenario

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Credit | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority |
| Credit | 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers |
| Credit | 101000 | 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 | 120000 | Foreign Currency |
| Credit | 119000 | Other Cash |

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 | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Credit | 161000 | 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

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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 | 231000 | Liability for Advances and Prepayments |
| Credit | 120000 | 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 | 120500 | Foreign Currency Denominated Equivalent Assets |
| Debit | 138400 | Interest Receivable - Foreign Currency Denominated Assets |
| Credit | 120900 | Uninvested Foreign Currency |
| Credit | 531100 | Interest Revenue - Investments |

B146 To record a foreign currency rate intervention.

**Comment:** For the Department of Treasury use only. Credit USSGL account 167000 if long-term investments are used for interventions.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 120500 | Foreign Currency Denominated Equivalent Assets |
| Credit | 167000 | 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

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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 | 113000 | Funds Held by the Public |
| Credit | 101000 | 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 | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 113000 | Funds Held by the Public |

B153 To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.

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**Comment:** For the Department of Treasury use only.
**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 134200 | Interest Receivable - Investments |
| Debit | 167000 | Foreign Investments |
| Debit | 167200 | Premium on Foreign Investments |
| Credit | 120900 | Uninvested Foreign Currency |
| Credit | 167100 | Discount on Foreign Investments |
| Credit | 531100 | 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 | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 113000 | 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.

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**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Debit | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 101000 | Fund Balance With Treasury |

**Proprietary Entry**

None

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 TCA123 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 | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 427300 | Interest Collected From Treasury |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Debit | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Debit | 164700 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 101000 | 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.

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**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Debit | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 101000 | Fund Balance With Treasury |
| Credit | 164600 | Discount on Securities Account 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 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 101000 | Fund Balance With Treasury |

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.

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**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Credit | 101000 | Fund Balance With Treasury |
| Credit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 163100 | 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 | 165000 | Preferred Stock in Federal Government Sponsored Enterprise |
| Debit | 165200 | Common Stock Warrants in Federal Government Sponsored Enterprise |
| Credit | 590000 | 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

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**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 461000 | Allotments - Realized Resources |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 292200 | Contingent Liabilities - Federal Government Sponsored Enterprise |
| Credit | 101000 | Fund Balance With Treasury |

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 Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 463000 | Funds Not Available for Commitment/Obligation |
| Debit | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 211000 | Accounts Payable |
| Debit | 633800 | Remuneration Interest |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |

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B302 To record a commitment of unobligated amounts in programs subject to apportionment.
**Comment:** To decrease the commitment, reverse this transaction.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 461000 | Allotments - Realized Resources |
| Credit | 470000 | 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 | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 472000 | 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 | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 470000 | Commitments - Programs Subject to Apportionment |
| Debit | 472000 | Commitments - Programs Exempt From Apportionment |
| Credit | 480100 | Undelivered Orders - Obligations, Unpaid |

**Proprietary Entry**
None

B308 To record current-year undelivered orders with an advance.
**Comment:** See USSGL TC-B604 for the expense.

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**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 470000 | Commitments - Programs Subject to Apportionment |
| Debit | 472000 | Commitments - Programs Exempt From Apportionment |
| Debit | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 141000 | Advances and Prepayments |
| Credit | 101000 | 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 | 470000 | Commitments - Programs Subject to Apportionment |
| Credit | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 141000 | Advances and Prepayments |
| Credit | 112500 | 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 | 470000 | Commitments - Programs Subject to Apportionment |
| Credit | 461000 | Allotments - Realized Resources |
| Credit | 480100 | Undelivered Orders - Obligations, Unpaid |

**Proprietary Entry**
None

B312 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

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**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 472000 | Commitments - Programs Exempt From Apportionment |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 480100 | 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 | 461000 | Allotments - Realized Resources |
| Debit | 470000 | Commitments - Programs Subject to Apportionment |
| Credit | 480100 | 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 | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 472000 | Commitments - Programs Exempt From Apportionment |
| Credit | 480100 | Undelivered Orders - Obligations, Unpaid |

**Proprietary Entry**
None

**B400 - B599 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities**

B402 To record the delivery of goods or services and to accrue a liability.

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**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 661000 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 219000 for grants payable.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 151100 | Operating Materials and Supplies Held for Use |
| Debit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Debit | 152100 | Inventory Purchased for Resale |
| Debit | 152200 | Inventory Held in Reserve for Future Sale |
| Debit | 152500 | Inventory - Raw Materials |
| Debit | 152700 | Inventory - Finished Goods |
| Debit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Debit | 157100 | Stockpile Materials Held in Reserve |
| Debit | 157200 | Stockpile Materials Held for Sale |
| Debit | 159100 | Other Related Property |
| Debit | 171100 | Land and Land Rights |
| Debit | 171200 | Improvements to Land |
| Debit | 172000 | Construction-in-Progress |
| Debit | 173000 | Buildings, Improvements, and Renovations |
| Debit | 174000 | Other Structures and Facilities |
| Debit | 175000 | Equipment |
| Debit | 182000 | Leasehold Improvements |
| Debit | 183000 | Internal-Use Software |
| Debit | 183200 | Internal-Use Software in Development |
| Debit | 184000 | Other Natural Resources |
| Debit | 189000 | Other General Property, Plant, and Equipment |
| Debit | 199000 | Other Assets |
| Debit | 610000 | Operating Expenses/Program Costs |
| Debit | 640000 | Benefit Expense |
| Debit | 690000 | Nonproduction Costs |
| Credit | 211000 | Accounts Payable |
| Credit | 213000 | Contract Holdbacks |
| Credit | 219000 | Other Liabilities With Related Budgetary Obligations |
| Credit | 219100 | Employee Health Care Liability Incurred but Not Reported |

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| | | |
|---|---|---|
| Credit | 221000 | Accrued Funded Payroll and Leave |
| Credit | 221100 | Withholdings Payable |
| Credit | 221300 | Employer Contributions and Payroll Taxes Payable |

B404 To record a downward adjustment of a current-year unpaid undelivered order.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 461000 | Allotments - Realized Resources |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

None

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 600000 expense series account and then offset those amounts using USSGL account 661000 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 | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 151100 | Operating Materials and Supplies Held for Use |
| Debit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Debit | 152100 | Inventory Purchased for Resale |
| Debit | 152200 | Inventory Held in Reserve for Future Sale |
| Debit | 152500 | Inventory - Raw Materials |
| Debit | 152700 | Inventory - Finished Goods |
| Debit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Debit | 157100 | Stockpile Materials Held in Reserve |
| Debit | 157200 | Stockpile Materials Held for Sale |
| Debit | 159100 | Other Related Property |
| Debit | 171100 | Land and Land Rights |
| Debit | 171200 | Improvements to Land |
| Debit | 172000 | Construction-in-Progress |

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| | | |
|---|---|---|
| Debit | 173000 | Buildings, Improvements, and Renovations |
| Debit | 174000 | Other Structures and Facilities |
| Debit | 175000 | Equipment |
| Debit | 182000 | Leasehold Improvements |
| Debit | 183000 | Internal-Use Software |
| Debit | 183200 | Internal-Use Software in Development |
| Debit | 184000 | Other Natural Resources |
| Debit | 189000 | Other General Property, Plant, and Equipment |
| Debit | 199000 | Other Assets |
| Debit | 610000 | Operating Expenses/Program Costs |
| Debit | 690000 | Nonproduction Costs |
| Credit | 211000 | Accounts Payable |
| Credit | 213000 | Contract Holdbacks |

B408 To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 211000 | Accounts Payable |
| Debit | 211200 | Accounts Payable for Federal Government Sponsored Enterprise |
| Debit | 213000 | Contract Holdbacks |
| Debit | 216000 | Entitlement Benefits Due and Payable |
| Debit | 219000 | Other Liabilities With Related Budgetary Obligations |
| Debit | 221000 | Accrued Funded Payroll and Leave |
| Debit | 221100 | Withholdings Payable |
| Debit | 221300 | Employer Contributions and Payroll Taxes Payable |
| Debit | 221500 | Other Post Employment Benefits Due and Payable |
| Debit | 294000 | Capital Lease Liability |
| Credit | 212000 | Disbursements in Transit |

B410 To record advances and prepayments "in transit" until disbursements are confirmed.

**Budgetary Entry**

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None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 141000 | Advances and Prepayments |
| Credit | 212000 | 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 | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 211000 | Accounts Payable |

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.

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**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 470000 | Commitments - Programs Subject to Apportionment |
| Debit | 472000 | Commitments - Programs Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 589000 | Tax Revenue Refunds - Not Otherwise Classified |
| Debit | 589100 | Tax Revenue Refunds - Individual |
| Debit | 589200 | Tax Revenue Refunds - Corporate |
| Debit | 589300 | Tax Revenue Refunds - Unemployment |
| Debit | 589400 | Tax Revenue Refunds - Excise |
| Debit | 589500 | Tax Revenue Refunds - Estate and Gift |
| Debit | 589600 | Tax Revenue Refunds - Customs |
| Debit | 633000 | Other Interest Expenses |
| Credit | 211000 | Accounts Payable |
| Credit | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Credit | 219000 | 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 | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 631000 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank |
| Debit | 632000 | Interest Expenses on Securities |
| Debit | 633000 | Other Interest Expenses |
| Credit | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Credit | 214100 | Accrued Interest Payable - Debt |

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.

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**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 680000 | Future Funded Expenses |
| Credit | 216000 | Entitlement Benefits Due and Payable |
| Credit | 217000 | Subsidy Payable to the Financing Account |
| Credit | 219100 | Employee Health Care Liability Incurred but Not Reported |
| Credit | 222000 | Unfunded Leave |
| Credit | 229000 | Other Unfunded Employment Related Liability |
| Credit | 261000 | Actuarial Pension Liability |
| Credit | 262000 | Actuarial Health Insurance Liability |
| Credit | 263000 | Actuarial Life Insurance Liability |
| Credit | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs |
| Credit | 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs |
| Credit | 269000 | Other Actuarial Liabilities |
| Credit | 299000 | Other Liabilities Without Related Budgetary Obligations |
| Credit | 299500 | 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 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) |
| Credit | 222500 | Unfunded FECA Liability |
| Credit | 229000 | Other Unfunded Employment Related Liability |

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

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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 | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Debit | 680000 | Future Funded Expenses |
| Debit | 729000 | Other Losses |
| Credit | 292000 | Contingent Liabilities |
| Credit | 292200 | Contingent Liabilities - Federal Government Sponsored Enterprise |

B425 To record a contingent liability related to capital transfer.

**Comment:** Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," for discussion of contingent liabilities. See USSGL TC-A142 to record anticipated nonexpenditure payments to the General Fund of Treasury.

**Reference:** USSGL implementation guidance; Changes Related to Capital Transfers

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 579200 | Financing Sources To Be Transferred Out - Contingent Liability |
| Credit | 292300 | 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 | 760000 | Changes in Actuarial Liability |
| Credit | 265000 | Actuarial FECA Liability |
| Credit | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs |
| Credit | 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs |
| Credit | 269000 | Other Actuarial Liabilities |

B428 To record the payable to borrowers from sales of foreclosed property with recourse.

**Comment:** Excess of sales proceeds over cost to the Federal Government is paid to borrowers. If funded by a direct appropriation, also post USSGL TC-B134.

**Reference:** USSGL Implementation guidance; Credit Reform Case Study

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**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 461000 | Allotments - Realized Resources |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 155100 | Foreclosed Property |
| Credit | 211000 | 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 | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 152100 | Inventory Purchased for Resale |
| Credit | 211000 | 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 | 154100 | Forfeited Property Held for Sale |
| Credit | 232000 | Other Deferred Revenue |

B434 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

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**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 154100 | Forfeited Property Held for Sale |
| Credit | 232000 | 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 | 461000 | Allotments - Realized Resources |
| Debit | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 299500 | Estimated Cleanup Cost Liability |
| Debit | 610000 | Operating Expenses/Program Costs |
| Debit | 690000 | Nonproduction Costs |
| Credit | 211000 | Accounts Payable |
| Credit | 680000 | 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 | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 181000 | Assets Under Capital Lease |
| Credit | 294000 | Capital Lease Liability |

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

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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 | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Credit | 251100 | 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 | 463000 | Funds Not Available for Commitment/Obligation |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 211000 | 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 | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 211000 | Accounts Payable |
| Debit | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Credit | 610000 | Operating Expenses/Program Costs |

**B600 - B699 DISBURSEMENTS AND PAYABLES - Advances and Prepayments**

B602 To record revenue received in advance.

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**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 232000 | Other Deferred Revenue |

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 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 151100 | Operating Materials and Supplies Held for Use |
| Debit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Debit | 152100 | Inventory Purchased for Resale |
| Debit | 152200 | Inventory Held in Reserve for Future Sale |
| Debit | 152500 | Inventory - Raw Materials |
| Debit | 152700 | Inventory - Finished Goods |
| Debit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Debit | 157100 | Stockpile Materials Held in Reserve |
| Debit | 157200 | Stockpile Materials Held for Sale |
| Debit | 159100 | Other Related Property |
| Debit | 171100 | Land and Land Rights |
| Debit | 171200 | Improvements to Land |
| Debit | 172000 | Construction-in-Progress |
| Debit | 173000 | Buildings, Improvements, and Renovations |
| Debit | 174000 | Other Structures and Facilities |
| Debit | 175000 | Equipment |
| Debit | 182000 | Leasehold Improvements |
| Debit | 183000 | Internal-Use Software |
| Debit | 183200 | Internal-Use Software in Development |
| Debit | 184000 | Other Natural Resources |
| Debit | 189000 | Other General Property, Plant, and Equipment |
| Debit | 199000 | Other Assets |
| Debit | 610000 | Operating Expenses/Program Costs |
| Debit | 640000 | Benefit Expense |

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| | | |
|---|---|---|
| Debit | 690000 | Nonproduction Costs |
| Credit | 141000 | Advances and Prepayments |

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 | 470000 | Commitments - Programs Subject to Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 112500 | 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 422200 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 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid |
| Credit | 422200 | Unfilled Customer Orders With Advance |

**Proprietary Entry**

None

**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

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**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 422100 | Unfilled Customer Orders Without Advance |
| Credit | 407000 | 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 | 610000 | Operating Expenses/Program Costs |
| Credit | 561000 | 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 | 427100 | Actual Program Fund Subsidy Collected |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 422100 | Unfilled Customer Orders Without Advance |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Credit | 139900 | Allowance for Subsidy |
| Credit | 218000 | Loan Guarantee Liability |

C106 To record the collection of reestimated subsidy in the financing account.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Also post TC-A120 to record allotment of

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authority not previously anticipated.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 427100 | Actual Program Fund Subsidy Collected |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | 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 | 426000 | Actual Collections of "governmental-type" Fees |
| Debit | 426100 | Actual Collections of Business-Type Fees |
| Debit | 426200 | Actual Collections of Loan Principal |
| Debit | 426300 | Actual Collections of Loan Interest |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Debit | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources |
| Debit | 427300 | Interest Collected From Treasury |
| Debit | 427600 | Actual Collections From Financing Fund |
| Debit | 427700 | Other Actual Collections - Federal |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 138000 | Loans Receivable - Troubled Assets Relief Program |
| Credit | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program |
| Credit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |

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.

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**Reference:** USSGL implementation guidance: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 119000 | Other Cash |
| Credit | 240000 | Liability for Nonfiduciary Deposit Funds and Undeposited Collections |

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 | 426000 | Actual Collections of "governmental-type" Fees |
| Debit | 426100 | Actual Collections of Business-Type Fees |
| Debit | 426200 | Actual Collections of Loan Principal |
| Debit | 426300 | Actual Collections of Loan Interest |
| Debit | 426400 | Actual Collections of Rent |
| Debit | 426500 | Actual Collections From Sale of Foreclosed Property |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Debit | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources |
| Debit | 427300 | Interest Collected From Treasury |
| Debit | 427600 | Actual Collections From Financing Fund |
| Debit | 427700 | Other Actual Collections - Federal |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| Credit | 407000 | Anticipated Collections From Federal Sources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |
| Credit | 132000 | Employment Benefit Contributions Receivable |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 134300 | Interest Receivable - Taxes |

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| | | |
|---|---|---|
| Credit | 135000 | Loans Receivable |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136100 | Penalties and Fines Receivable - Loans |
| Credit | 136300 | Penalties and Fines Receivable - Taxes |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137100 | Administrative Fees Receivable - Loans |
| Credit | 137300 | Administrative Fees Receivable - Taxes |
| Credit | 139900 | Allowance for Subsidy |
| Credit | 155100 | Foreclosed Property |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 520000 | Revenue From Services Provided |
| Credit | 531000 | Interest Revenue - Other |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue |
| Credit | 532500 | Administrative Fees Revenue |
| Credit | 540000 | Funded Benefit Program Revenue |
| Credit | 550000 | Insurance and Guarantee Premium Revenue |
| Credit | 575000 | Expenditure Financing Sources - Transfers-In |
| Credit | 590000 | 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 | 421200 | Liquidation of Deficiency - Offsetting Collections |
| Credit | 426000 | Actual Collections of "governmental-type" Fees |
| Credit | 426100 | Actual Collections of Business-Type Fees |
| Credit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources |
| Credit | 427700 | 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

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

Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 241000 | 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 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced |
| Credit | 461000 | Allotments - Realized Resources |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 141000 | Advances and Prepayments |

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 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463000 | Funds Not Available for Commitment/Obligation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 120900 | Uninvested Foreign Currency |
| Debit | 167000 | Foreign Investments |
| Credit | 134200 | Interest Receivable - Investments |

C114 To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.

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**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 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 232000 | 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 the Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463000 | Funds Not Available for Commitment/Obligation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 120500 | Foreign Currency Denominated Equivalent Assets |
| Credit | 138400 | Interest Receivable - Foreign Currency Denominated Assets |

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 | 426100 | Actual Collections of Business-Type Fees |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 232000 | 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

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Accounting and Reporting Guide

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 426100 | Actual Collections of Business-Type Fees |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 218000 | 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 | 232000 | Other Deferred Revenue |
| Credit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Credit | 139900 | Allowance for Subsidy |
| Credit | 218000 | Loan Guarantee Liability |

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 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463000 | Funds Not Available for Commitment/Obligation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Credit | 579000 | 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.

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**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; Investments in Treasury and Agency Securities

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |

C121 To record the maturity of Federal 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 | 101000 | Fund Balance With Treasury |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |

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.

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**Comment:** Prior to maturity, an entry is made to complete the amortization of a 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 securities acquired at a premium by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities |

C123 To record the maturity of Federal securities acquired at a premium by a nonfiduciary deposit fund.

**Comment:** See USSGL TC-C156 to record the collection of interest received on the maturity.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities |

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.

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**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 411400. If budgetary resources were previously anticipated, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TCA123 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-C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt. See USSGL TC-C125 for securities acquired at a discount by nonfiduciary deposit fund that matured.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Debit | 427300 | Interest Collected From Treasury |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 412000 | Anticipated Indefinite Appropriations |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 445000 | Unapportioned Authority |
| Credit | 451000 | Apportionments |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |

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

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issued by the Bureau of the Public Debt.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162300 | 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 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463000 | Funds Not Available for Commitment/Obligation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 120900 | Uninvested Foreign Currency |
| Credit | 120500 | Foreign Currency Denominated Equivalent Assets |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 138400 | Interest Receivable - Foreign Currency Denominated Assets |
| Credit | 167000 | Foreign Investments |

C127 To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at PAR and receive a coupon payment.

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**Comment:** For the Department of Treasury use only.
**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463000 | Funds Not Available for Commitment/Obligation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 120900 | Uninvested Foreign Currency |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 167000 | Foreign Investments |

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 | 101000 | Fund Balance With Treasury |
| Debit | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Credit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Credit | 163300 | 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.

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**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 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| Credit | 445000 | Unapportioned Authority |
| Credit | 465000 | Allotments - Expired Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |
| Credit | 141000 | Advances and Prepayments |

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 TCA123 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 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 465000 | Allotments - Expired Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152200 | Inventory Held in Reserve for Future Sale |
| Credit | 152500 | Inventory - Raw Materials |
| Credit | 152600 | Inventory - Work-in-Process |
| Credit | 152700 | Inventory - Finished Goods |

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| | | |
|---|---|---|
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 157100 | Stockpile Materials Held in Reserve |
| Credit | 157200 | Stockpile Materials Held for Sale |
| Credit | 159100 | Other Related Property |
| Credit | 171100 | Land and Land Rights |
| Credit | 171200 | Improvements to Land |
| Credit | 172000 | Construction-in-Progress |
| Credit | 173000 | Buildings, Improvements, and Renovations |
| Credit | 174000 | Other Structures and Facilities |
| Credit | 175000 | Equipment |
| Credit | 181000 | Assets Under Capital Lease |
| Credit | 182000 | Leasehold Improvements |
| Credit | 183000 | Internal-Use Software |
| Credit | 183200 | Internal-Use Software in Development |
| Credit | 184000 | Other Natural Resources |
| Credit | 189000 | Other General Property, Plant, and Equipment |
| Credit | 199000 | Other Assets |
| Credit | 610000 | Operating Expenses/Program Costs |
| Credit | 640000 | Benefit Expense |
| Credit | 650000 | Cost of Goods Sold |
| Credit | 690000 | Nonproduction Costs |

C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

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**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 | 490200 | Delivered Orders - Obligations, Paid |
| Credit | 461000 | Allotments - Realized Resources |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Credit | 152200 | Inventory Held in Reserve for Future Sale |
| Credit | 152500 | Inventory - Raw Materials |
| Credit | 152600 | Inventory - Work-in-Process |
| Credit | 152700 | Inventory - Finished Goods |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 157100 | Stockpile Materials Held in Reserve |
| Credit | 157200 | Stockpile Materials Held for Sale |
| Credit | 159100 | Other Related Property |
| Credit | 171100 | Land and Land Rights |
| Credit | 171200 | Improvements to Land |
| Credit | 172000 | Construction-in-Progress |
| Credit | 173000 | Buildings, Improvements, and Renovations |
| Credit | 174000 | Other Structures and Facilities |
| Credit | 175000 | Equipment |
| Credit | 181000 | Assets Under Capital Lease |
| Credit | 182000 | Leasehold Improvements |
| Credit | 183000 | Internal-Use Software |
| Credit | 183200 | Internal-Use Software in Development |
| Credit | 184000 | Other Natural Resources |
| Credit | 189000 | Other General Property, Plant, and Equipment |
| Credit | 199000 | Other Assets |
| Credit | 610000 | Operating Expenses/Program Costs |
| Credit | 650000 | Cost of Goods Sold |
| Credit | 690000 | Nonproduction Costs |

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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 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 465000 | Allotments - Expired Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |

C137 To record the restitution of the imprest fund loss.

**Comment:** Reverse USSGL TC-B134 for direct appropriations.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 490200 | Delivered Orders - Obligations, Paid |
| Credit | 461000 | Allotments - Realized Resources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 131000 | Accounts Receivable |
| Credit | 729000 | 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 | 490200 | Delivered Orders - Obligations, Paid |
| Credit | 461000 | Allotments - Realized Resources |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | 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 | 490200 | Delivered Orders - Obligations, Paid |
| Credit | 461000 | Allotments - Realized Resources |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |

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

C140 To record the collection of receivables from Federal sources.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 427300 | Interest Collected From Treasury |
| Debit | 427700 | Other Actual Collections - Federal |
| Credit | 428300 | Interest Receivable From Treasury |
| Credit | 428700 | Other Federal Receivables |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 134300 | Interest Receivable - Taxes |

C141 To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.

**Comment:** Also post USSGLs TC-C142 and TC-C143. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 531000 | Interest Revenue - Other |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue |
| Credit | 532500 | Administrative Fees Revenue |
| Credit | 560000 | Donated Revenue - Financial Resources |
| Credit | 580000 | Tax Revenue Collected - Not Otherwise Classified |
| Credit | 580100 | Tax Revenue Collected - Individual |
| Credit | 580200 | Tax Revenue Collected - Corporate |
| Credit | 580300 | Tax Revenue Collected - Unemployment |
| Credit | 580400 | Tax Revenue Collected - Excise |
| Credit | 580500 | Tax Revenue Collected - Estate and Gift |
| Credit | 580600 | Tax Revenue Collected - Customs |
| Credit | 590000 | Other Revenue |
| Credit | 592300 | Valuation Change in Investments - Beneficial Interest in Trust |

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

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 | 599000 | Collections for Others - Statement of Custodial Activity |
| Credit | 298000 | 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.

**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 | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |
| Credit | 132500 | Taxes Receivable |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 134300 | Interest Receivable - Taxes |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136300 | Penalties and Fines Receivable - Taxes |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137100 | Administrative Fees Receivable - Loans |
| Credit | 137300 | Administrative Fees Receivable - Taxes |
| Credit | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program |

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

C144 To record undeposited collections.

**Comment:** Reverse entry upon disposition of undeposited collections.

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 111000 | Undeposited Collections |
| Credit | 240000 | Liability for Nonfiduciary Deposit Funds and 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

**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 | 101000 | Fund Balance With Treasury |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 520000 | Revenue From Services Provided |
| Credit | 531000 | Interest Revenue - Other |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 532500 | Administrative Fees Revenue |
| Credit | 579000 | Other Financing Sources |
| Credit | 579500 | Seigniorage |
| Credit | 590000 | Other Revenue |

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

C146 To record the collection of previously accrued receivables in a Treasury general fund receipt account.

**Comment:** Also post D585. For collection of custodial receivables in a Treasury general fund receipt account, see USSGL TC C-143.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 134300 | Interest Receivable - Taxes |
| Credit | 134400 | Interest Receivable on Special Drawing Rights |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136100 | Penalties and Fines Receivable - Loans |
| Credit | 136300 | Penalties and Fines Receivable - Taxes |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137100 | Administrative Fees Receivable - Loans |
| Credit | 137300 | Administrative Fees Receivable - Taxes |

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 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position |
| Credit | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity |

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

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 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463000 | Funds Not Available for Commitment/Obligation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 135000 | Loans Receivable |
| Credit | 531200 | 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 F124 and/or F125 to close USSGL account 298500. Record USSGL account 721200 when there is a loss on the repayment.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 721200 | Losses on Disposition of Borrowings |
| Credit | 135000 | Loans Receivable |

C150 To record the receipt of other cash and noncash monetary assets.

**Comment:** See USSGL TC-C108.

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 119000 | Other Cash |
| Debit | 119300 | International Monetary Fund Assets - Reserve Position |
| Debit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Debit | 119500 | Other Monetary Assets |
| Credit | 299000 | Other Liabilities Without Related Budgetary Obligations |

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

C151 To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** See USSGL TC-C444 for the establishment of the capitalized loan interest receivable. Also post USSGL F124 to close USSGL account 298500.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 135100 | 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 298500. Record USSGL account 721200 when there is a loss on the repayment.

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 721200 | Losses on Disposition of Borrowings |
| Credit | 138000 | Loans Receivable - Troubled Assets Relief Program |

C154 To record the collections of unaccrued interest on loans from non-Federal sources.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 426300 | Actual Collections of Loan Interest |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 531000 | Interest Revenue - Other |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |

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

C155 To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.

**Comment:** See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 577500 | 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 | 101000 | Fund Balance With Treasury |
| Credit | 134200 | Interest Receivable - Investments |

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 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463000 | Funds Not Available for Commitment/Obligation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 120500 | Foreign Currency Denominated Equivalent Assets |
| Credit | 138400 | Interest Receivable - Foreign Currency Denominated Assets |

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

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 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 560000 | 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 | 155100 | Foreclosed Property |
| Debit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 135000 | Loans Receivable |
| Credit | 711000 | 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 | 155100 | Foreclosed Property |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 135000 | 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 | 139900 | Allowance for Subsidy |
| Debit | 155100 | Foreclosed Property |
| Credit | 101000 | Fund Balance With Treasury |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 135000 | Loans Receivable |
| Credit | 139900 | 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 | 151100 | Operating Materials and Supplies Held for Use |
| Debit | 152500 | Inventory - Raw Materials |
| Debit | 152700 | Inventory - Finished Goods |
| Debit | 157200 | Stockpile Materials Held for Sale |
| Debit | 159100 | Other Related Property |
| Debit | 171100 | Land and Land Rights |
| Debit | 173000 | Buildings, Improvements, and Renovations |
| Debit | 174000 | Other Structures and Facilities |
| Debit | 175000 | Equipment |
| Debit | 182000 | Leasehold Improvements |
| Debit | 183000 | Internal-Use Software |
| Debit | 184000 | Other Natural Resources |
| Debit | 189000 | Other General Property, Plant, and Equipment |
| Credit | 561000 | 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 | 153100 | Seized Monetary Instruments |
| Credit | 299000 | Other Liabilities Without Related Budgetary Obligations |

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

C170 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 153100) 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 | 153200 | Seized Cash Deposited |
| Debit | 299000 | Other Liabilities Without Related Budgetary Obligations |
| Credit | 153100 | Seized Monetary Instruments |
| Credit | 240000 | Liability for Nonfiduciary Deposit Funds and Undeposited Collections |

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 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 564000 | 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 | 111000 | Undeposited Collections |
| Credit | 564000 | Forfeiture Revenue - Cash and Cash Equivalents |

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

C176 To record cash deposited after forfeiture.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 111000 | Undeposited Collections |

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 | 154100 | Forfeited Property Held for Sale |
| Credit | 131000 | 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 | 135900 | Allowance for Loss on Loans Receivable |
| Debit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 135000 | Loans Receivable |

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

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 TCA123 if authority was previously anticipated in programs exempt from apportionment. Record USSGL account 421000 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 | 422200 | Unfilled Customer Orders With Advance |
| Credit | 421000 | Anticipated Reimbursements and Other Income |
| Credit | 422100 | Unfilled Customer Orders Without Advance |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 231000 | Liability for Advances and Prepayments |

C186 To record the collection of receivables in the performing agency for reimbursable services.

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

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 425200 | Reimbursements and Other Income Earned - Collected |
| Credit | 425100 | Reimbursements and Other Income Earned - Receivable |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |

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

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 | 101000 | Fund Balance With Treasury |
| Credit | 520000 | Revenue From Services Provided |
| Credit | 531000 | Interest Revenue - Other |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue |
| Credit | 532500 | Administrative Fees Revenue |
| Credit | 590000 | Other Revenue |

C190 To record in a trust fund payments received from a Federal fund relating to exchange transactions.

**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A510 for nonexchange expenditure transfers-in.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 520000 | Revenue From Services Provided |
| Credit | 540000 | Funded Benefit Program Revenue |

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

C192 To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).

**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 120000 | Foreign Currency |
| Credit | 560000 | 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 | 120000 | Foreign Currency |
| Debit | 729000 | Other Losses |
| Credit | 131000 | Accounts Receivable |

C196 To record a capital transfer received in a General Fund Receipt Account.

**Comment:** When a receivable was previously set up, credit USSGL account 1925 and also post USSGL TC D585; When no receivable was previously set up, credit USSGL account 5756 and also post USSGL TC-C147; See USSGL TC-E516 for previously recorded receivables.

**Reference:** USSGL implementation guidance; Capital Transfers Scenario.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 192500 | Capital Transfers Receivable |
| Credit | 575600 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers |

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

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 | 101000 | Fund Balance With Treasury |
| Credit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 164400 | 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 | 101000 | Fund Balance With Treasury |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 164700 | 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.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 427300 | Interest Collected From Treasury |
| Credit | 445000 | Unapportioned Authority |
| Credit | 451000 | Apportionments |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 164600 | Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 164400 | 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 | 131000 | Accounts Receivable |
| Debit | 132500 | Taxes Receivable |
| Debit | 134000 | Interest Receivable - Not Otherwise Classified |
| Debit | 134100 | Interest Receivable - Loans |
| Debit | 134200 | Interest Receivable - Investments |
| Debit | 134300 | Interest Receivable - Taxes |
| Debit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Debit | 136100 | Penalties and Fines Receivable - Loans |
| Debit | 136300 | Penalties and Fines Receivable - Taxes |
| Debit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Debit | 137100 | Administrative Fees Receivable - Loans |
| Debit | 137300 | Administrative Fees Receivable - Taxes |
| Credit | 531000 | Interest Revenue - Other |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue |
| Credit | 532500 | Administrative Fees Revenue |
| Credit | 560000 | Donated Revenue - Financial Resources |
| Credit | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified |
| Credit | 582100 | Tax Revenue Accrual Adjustment - Individual |
| Credit | 582200 | Tax Revenue Accrual Adjustment - Corporate |
| Credit | 582300 | Tax Revenue Accrual Adjustment - Unemployment |
| Credit | 582400 | Tax Revenue Accrual Adjustment - Excise |
| Credit | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift |
| Credit | 582600 | Tax Revenue Accrual Adjustment - Customs |
| Credit | 590000 | 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 | 131000 | Accounts Receivable |
| Credit | 575000 | 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 | 599100 | Accrued Collections for Others - Statement of Custodial Activity |
| Credit | 298000 | 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 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position |
| Credit | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity |

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

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 | 461000 | Allotments - Realized Resources |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 131000 | Accounts Receivable |
| Credit | 101000 | Fund Balance With Treasury |

C408 To record in the financing fund the disbursement of direct loans.

**Comment:** Also post USSGL TC-B134 if funded by a direct appropriation.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 135000 | Loans Receivable |
| Debit | 138000 | Loans Receivable - Troubled Assets Relief Program |
| Credit | 101000 | 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 | 135000 | Loans Receivable |
| Credit | 134100 | Interest Receivable - Loans |

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

C412 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 428500 | Receivable From the Liquidating Fund |
| Credit | 407000 | Anticipated Collections From Federal Sources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 131000 | Accounts Receivable |
| Credit | 139900 | 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 non-Federal sources for assets or expenses that do not create budgetary resources until collected.

**Comment:** USSGL TC-C136 records the collection. USSGL account 679000 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 | 131000 | Accounts Receivable |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Credit | 152200 | Inventory Held in Reserve for Future Sale |
| Credit | 152500 | Inventory - Raw Materials |
| Credit | 152600 | Inventory - Work-in-Process |
| Credit | 152700 | Inventory - Finished Goods |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 157100 | Stockpile Materials Held in Reserve |
| Credit | 157200 | Stockpile Materials Held for Sale |
| Credit | 159100 | Other Related Property |
| Credit | 171100 | Land and Land Rights |
| Credit | 171200 | Improvements to Land |
| Credit | 172000 | Construction-in-Progress |
| Credit | 173000 | Buildings, Improvements, and Renovations |
| Credit | 174000 | Other Structures and Facilities |
| Credit | 175000 | Equipment |
| Credit | 181000 | Assets Under Capital Lease |
| Credit | 182000 | Leasehold Improvements |
| Credit | 183000 | Internal-Use Software |
| Credit | 183200 | Internal-Use Software in Development |
| Credit | 184000 | Other Natural Resources |
| Credit | 189000 | Other General Property, Plant, and Equipment |
| Credit | 199000 | Other Assets |
| Credit | 650000 | Cost of Goods Sold |
| Credit | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 690000 | 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 | 428700 | Other Federal Receivables |
| Credit | 407000 | Anticipated Collections From Federal Sources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 131000 | Accounts Receivable |
| Credit | 575000 | 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 | 428300 | Interest Receivable From Treasury |
| Debit | 428700 | Other Federal Receivables |
| Credit | 407000 | Anticipated Collections From Federal Sources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 131000 | Accounts Receivable |
| Debit | 132000 | Employment Benefit Contributions Receivable |
| Debit | 134000 | Interest Receivable - Not Otherwise Classified |
| Debit | 134100 | Interest Receivable - Loans |
| Debit | 134200 | Interest Receivable - Investments |
| Debit | 134300 | Interest Receivable - Taxes |
| Debit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Debit | 136100 | Penalties and Fines Receivable - Loans |
| Debit | 136300 | Penalties and Fines Receivable - Taxes |
| Debit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Debit | 137100 | Administrative Fees Receivable - Loans |
| Debit | 137300 | Administrative Fees Receivable - Taxes |
| Credit | 531000 | Interest Revenue - Other |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue |
| Credit | 532500 | Administrative Fees Revenue |
| Credit | 540000 | Funded Benefit Program Revenue |
| Credit | 590000 | 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 | 134200 | Interest Receivable - Investments |
| Credit | 240000 | 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 | 134200 | Interest Receivable - Investments |
| Credit | 531100 | 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 | 463000 | Funds Not Available for Commitment/Obligation |
| Credit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 134200 | Interest Receivable - Investments |
| Credit | 167200 | Premium on Foreign Investments |
| Credit | 531100 | Interest Revenue - Investments |

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

C420 To record accrued revenue or other financing sources without budgetary impact.

**Comment:** Receivables from non-Federal sources are not budgetary resources until collected. This transaction should be used if you have a receivable recorded from a transaction with nonfiduciary deposit funds. For Federal and non-Federal receivables reported in a General Fund receipt account, also post USSGL TC-C405. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** OMB Circular No. A-11, the Budget totals exclude amounts from deposit fund transactions because the funds are not owned by the Government. Therefore, the budget records transactions between deposit funds and budgetary accounts as transactions with public.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 131000 | Accounts Receivable |
| Debit | 132000 | Employment Benefit Contributions Receivable |
| Debit | 134000 | Interest Receivable - Not Otherwise Classified |
| Debit | 134100 | Interest Receivable - Loans |
| Debit | 134200 | Interest Receivable - Investments |
| Debit | 134300 | Interest Receivable - Taxes |
| Debit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Debit | 136100 | Penalties and Fines Receivable - Loans |
| Debit | 136300 | Penalties and Fines Receivable - Taxes |
| Debit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Debit | 137100 | Administrative Fees Receivable - Loans |
| Debit | 137300 | Administrative Fees Receivable - Taxes |
| Debit | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program |
| Debit | 138400 | Interest Receivable - Foreign Currency Denominated Assets |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 520000 | Revenue From Services Provided |
| Credit | 531000 | Interest Revenue - Other |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue |
| Credit | 532500 | Administrative Fees Revenue |
| Credit | 540000 | Funded Benefit Program Revenue |
| Credit | 550000 | Insurance and Guarantee Premium Revenue |
| Credit | 560000 | Donated Revenue - Financial Resources |
| Credit | 577500 | Nonbudgetary Financing Sources Transferred In |
| Credit | 590000 | Other Revenue |

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

C422 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.

**Comment:** These are not budgetary resources until collected.

**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 131000 | Accounts Receivable |
| Debit | 132000 | Employment Benefit Contributions Receivable |
| Debit | 132500 | Taxes Receivable |
| Debit | 134000 | Interest Receivable - Not Otherwise Classified |
| Debit | 134100 | Interest Receivable - Loans |
| Debit | 134200 | Interest Receivable - Investments |
| Debit | 134300 | Interest Receivable - Taxes |
| Debit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Debit | 136100 | Penalties and Fines Receivable - Loans |
| Debit | 136300 | Penalties and Fines Receivable - Taxes |
| Debit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Debit | 137100 | Administrative Fees Receivable - Loans |
| Debit | 137300 | Administrative Fees Receivable - Taxes |
| Credit | 520000 | Revenue From Services Provided |
| Credit | 531000 | Interest Revenue - Other |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue |
| Credit | 532500 | Administrative Fees Revenue |
| Credit | 540000 | Funded Benefit Program Revenue |
| Credit | 550000 | Insurance and Guarantee Premium Revenue |
| Credit | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified |
| Credit | 582100 | Tax Revenue Accrual Adjustment - Individual |
| Credit | 582200 | Tax Revenue Accrual Adjustment - Corporate |
| Credit | 582300 | Tax Revenue Accrual Adjustment - Unemployment |
| Credit | 582400 | Tax Revenue Accrual Adjustment - Excise |
| Credit | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift |
| Credit | 582600 | Tax Revenue Accrual Adjustment - Customs |
| Credit | 590000 | 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 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463000 | Funds Not Available for Commitment/Obligation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 134200 | Interest Receivable - Investments |
| Debit | 167100 | Discount on Foreign Investments |
| Credit | 531100 | 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 | 232000 | Other Deferred Revenue |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 520000 | Revenue From Services Provided |
| Credit | 550000 | Insurance and Guarantee Premium Revenue |
| Credit | 590000 | 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 | 232000 | Other Deferred Revenue |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 520000 | 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 | 134100 | Interest Receivable - Loans |
| Debit | 135000 | Loans Receivable |
| Credit | 139900 | Allowance for Subsidy |
| Credit | 218000 | 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 | 425100 | Reimbursements and Other Income Earned - Receivable |
| Credit | 422100 | Unfilled Customer Orders Without Advance |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 131000 | Accounts Receivable |
| Debit | 152300 | Inventory Held for Repair |
| Credit | 152900 | Inventory - Allowance |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 579000 | Other Financing Sources |

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

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 | 135000 | Loans Receivable |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |

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 | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 135000 | Loans Receivable |
| Credit | 101000 | 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 | 138000 | Loans Receivable - Troubled Assets Relief Program |
| Credit | 138900 | 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 | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program |
| Credit | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program |

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

C435 To record the accrual of interest revenue associated with USSGL account 298500 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 | 134000 | Interest Receivable - Not Otherwise Classified |
| Debit | 134100 | Interest Receivable - Loans |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |

C436 To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 298500 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 | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program |
| Credit | 531200 | 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 298500.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 750000 | Distribution of Income - Dividend |
| Credit | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity |

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

C438 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 131000 | Accounts Receivable |
| Credit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Credit | 139900 | Allowance for Subsidy |
| Credit | 218000 | Loan Guarantee Liability |
| Credit | 531000 | Interest Revenue - Other |

C440 To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.

**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 131000 | Accounts Receivable |
| Credit | 120000 | 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 | 135100 | Capitalized Loan Interest Receivable - Non-Credit Reform |
| Credit | 134100 | Interest Receivable - Loans |

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

C446 To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 138000 | Loans Receivable - Troubled Assets Relief Program |
| Credit | 138100 | 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 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463000 | Funds Not Available for Commitment/Obligation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 120900 | Uninvested Foreign Currency |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 167000 | Foreign Investments |
| Credit | 167200 | 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 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463000 | Funds Not Available for Commitment/Obligation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 120900 | Uninvested Foreign Currency |
| Debit | 167100 | Discount on Foreign Investments |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 167000 | 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 a loss.

**Comment:** Prior to making an 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 411400. If budgetary resources were previously anticipated, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in program s 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-C603 for sale of securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Debit | 427300 | Interest Collected From Treasury |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 412000 | Anticipated Indefinite Appropriations |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 445000 | Unapportioned Authority |
| Credit | 451000 | Apportionments |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 721100 | Losses on Disposition of Investments |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 711100 | 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 nonfidcuary 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 | 101000 | Fund Balance With Treasury |
| Debit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 240000 | Liability for Nonfiduciary Deposit Funds and Undeposited Collections |

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

C604 To record the sale of Federal securities purchased at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.

**Comment:** Prior to the 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 411400. If budgetary resources were previously anticipated, revolving funds debit USSGL account 407000 and special and trust funds debit USSGL account 412000. 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 and 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; Investments in Treasury and Agency Securities

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 407000 | Anticipated Collections From Federal Sources |
| Debit | 412000 | Anticipated Indefinite Appropriations |
| Debit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 427300 | Interest Collected From Treasury |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 721100 | Losses on Disposition of Investments |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162200 | 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 | 101000 | Fund Balance With Treasury |
| Debit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 240000 | Liability for Nonfiduciary Deposit Funds and Undeposited Collections |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162200 | 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 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 411400. If budgetary resources were previously anticipated, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. 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. See USSGL TC-C607 for the sale of securities acquired at a discount by nonfiduciary deposit fund that result in a gain.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Debit | 427300 | Interest Collected From Treasury |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 412000 | Anticipated Indefinite Appropriations |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 445000 | Unapportioned Authority |
| Credit | 451000 | Apportionments |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 711100 | 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 | 101000 | Fund Balance With Treasury |
| Debit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 240000 | 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 411400. If budgetary resources were previously anticipated, revolving funds debit USSGL account 407000 and special and trust funds debit USSGL account 412000. 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; Investments in Treasury and Agency Securities

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Debit | 427300 | Interest Collected From Treasury |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 412000 | Anticipated Indefinite Appropriations |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 445000 | Unapportioned Authority |
| Credit | 451000 | Apportionments |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 721100 | Losses on Disposition of Investments |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 711100 | 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 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 165000 | Preferred Stock in Federal Government Sponsored Enterprise |
| Credit | 165100 | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise |
| Credit | 165200 | Common Stock Warrants in Federal Government Sponsored Enterprise |
| Credit | 165300 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise |
| Credit | 211200 | Accounts Payable for Federal Government Sponsored Enterprise |

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

C610 To record the sale or disposition of personal property collected for replacement property.

**Comment:** Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years. See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Web site. Also review CFR 41, chapter 101 and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 131000 | Accounts Receivable |
| Debit | 175900 | Accumulated Depreciation on Equipment |
| Debit | 181900 | Accumulated Depreciation on Assets Under Capital Lease |
| Debit | 182900 | Accumulated Amortization on Leasehold Improvements |
| Debit | 183900 | Accumulated Amortization on Internal-Use Software |
| Debit | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |
| Debit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 175000 | Equipment |
| Credit | 181000 | Assets Under Capital Lease |
| Credit | 182000 | Leasehold Improvements |
| Credit | 183000 | Internal-Use Software |
| Credit | 183200 | Internal-Use Software in Development |
| Credit | 189000 | Other General Property, Plant, and Equipment |
| Credit | 711000 | 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 a loss.

**Comment:** Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund. USSGL account 240000 would be credited if the sale of the security results in a gain. 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**

| | | |
|---|---|---|
| Debit | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Credit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Credit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 240000 | Liability for Nonfiduciary Deposit Funds and Undeposited Collections |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |

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

C612 To record the loss (or gain) from sale of foreclosed property without recourse.

**Comment:** Applicable to guaranteed loans. Credit USSGL account 139900 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 | 426500 | Actual Collections From Sale of Foreclosed Property |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 139900 | Allowance for Subsidy |
| Credit | 155100 | 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:** USSGL Implementation Guidance: Accounting for the Disposal of General Property, Plant and Equipment - FASAB FFATR No.14

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations |
| Debit | 174900 | Accumulated Depreciation on Other Structures and Facilities |
| Debit | 175900 | Accumulated Depreciation on Equipment |
| Debit | 181900 | Accumulated Depreciation on Assets Under Capital Lease |
| Debit | 182900 | Accumulated Amortization on Leasehold Improvements |
| Debit | 183900 | Accumulated Amortization on Internal-Use Software |
| Debit | 184900 | Allowance for Depletion |
| Debit | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |
| Debit | 199500 | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed |
| Debit | 729000 | Other Losses |
| Credit | 172000 | Construction-in-Progress |
| Credit | 173000 | Buildings, Improvements, and Renovations |
| Credit | 174000 | Other Structures and Facilities |
| Credit | 175000 | Equipment |
| Credit | 181000 | Assets Under Capital Lease |
| Credit | 182000 | Leasehold Improvements |
| Credit | 183000 | Internal-Use Software |
| Credit | 183200 | Internal-Use Software in Development |
| Credit | 184000 | Other Natural Resources |
| Credit | 189000 | Other General Property, Plant, and Equipment |
| Credit | 719000 | Other Gains |

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

C614 To record the gain on property sold with recourse.

**Comment:** Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 426500 | Actual Collections From Sale of Foreclosed Property |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 135000 | Loans Receivable |
| Credit | 155100 | Foreclosed Property |
| Credit | 211000 | Accounts Payable |

C615 To record the disposition of general property, plant and equipment that was permanently removed.

**Reference:** USSGL Implementation Guidance: Accounting for the Disposal of General Property, Plant and Equipment - FASAB FFATR No.14.

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 199500 | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed |
| Credit | 711000 | 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 | 426500 | Actual Collections From Sale of Foreclosed Property |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 135000 | Loans Receivable |
| Credit | 155100 | 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 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Debit | 427300 | Interest Collected From Treasury |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 412000 | Anticipated Indefinite Appropriations |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 445000 | Unapportioned Authority |
| Credit | 451000 | Apportionments |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Debit | 721100 | Losses on Disposition of Investments |
| Credit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Credit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the |

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

| | | |
|---|---|---|
| | | Bureau of the Public Debt |
| Credit | 711100 | Gains on Disposition of Investments |

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 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 721100 | Losses on Disposition of Investments |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 169000 | Other Investments |
| Credit | 711100 | Gains on Disposition of Investments |

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

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 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 721100 | Losses on Disposition of Investments |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 169000 | Other Investments |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 711100 | Gains on Disposition of Investments |

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 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable |

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

| | | |
|---|---|---|
| Credit | 152400 | Inventory - Excess, Obsolete, and Unserviceable |
| Credit | 711000 | 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 | 426500 | Actual Collections From Sale of Foreclosed Property |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 155100 | Foreclosed Property |
| Credit | 711000 | 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 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 650000 | Cost of Goods Sold |
| Credit | 157200 | Stockpile Materials Held for Sale |
| Credit | 590000 | Other Revenue |

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 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 157200 | Stockpile Materials Held for Sale |

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

| | | |
|---|---|---|
| Credit | 711000 | 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 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 157200 | 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 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 565000 | Forfeiture Revenue - Forfeitures of Property |

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 | 101000 | Fund Balance With Treasury |
| Credit | 154100 | Forfeited Property Held for Sale |

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

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 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 510000 | 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.

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 156900 | Commodities - Allowance |
| Debit | 650000 | Cost of Goods Sold |
| Credit | 156100 | 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 | 131000 | Accounts Receivable |
| Debit | 151900 | Operating Materials and Supplies - Allowance |
| Debit | 152900 | Inventory - Allowance |
| Debit | 154900 | Forfeited Property - Allowance |
| Debit | 156900 | Commodities - Allowance |
| Debit | 159900 | Other Related Property - Allowance |
| Debit | 171900 | Accumulated Depreciation on Improvements to Land |
| Debit | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations |
| Debit | 174900 | Accumulated Depreciation on Other Structures and Facilities |
| Debit | 181900 | Accumulated Depreciation on Assets Under Capital Lease |
| Debit | 182900 | Accumulated Amortization on Leasehold Improvements |
| Debit | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |
| Debit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152500 | Inventory - Raw Materials |
| Credit | 152600 | Inventory - Work-in-Process |
| Credit | 152700 | Inventory - Finished Goods |
| Credit | 154100 | Forfeited Property Held for Sale |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 159100 | Other Related Property |
| Credit | 171100 | Land and Land Rights |
| Credit | 171200 | Improvements to Land |
| Credit | 172000 | Construction-in-Progress |
| Credit | 173000 | Buildings, Improvements, and Renovations |
| Credit | 174000 | Other Structures and Facilities |
| Credit | 181000 | Assets Under Capital Lease |
| Credit | 182000 | Leasehold Improvements |
| Credit | 189000 | Other General Property, Plant, and Equipment |
| Credit | 510000 | Revenue From Goods Sold |

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

| | | |
|---|---|---|
| Credit | 711000 | Gains on Disposition of Assets - Other |

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 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Debit | 427700 | Other Actual Collections - Federal |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| Credit | 407000 | Anticipated Collections From Federal Sources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 151900 | Operating Materials and Supplies - Allowance |
| Debit | 152900 | Inventory - Allowance |
| Debit | 154900 | Forfeited Property - Allowance |
| Debit | 156900 | Commodities - Allowance |
| Debit | 159900 | Other Related Property - Allowance |
| Debit | 171900 | Accumulated Depreciation on Improvements to Land |
| Debit | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations |
| Debit | 174900 | Accumulated Depreciation on Other Structures and Facilities |
| Debit | 650000 | Cost of Goods Sold |
| Debit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152500 | Inventory - Raw Materials |
| Credit | 152600 | Inventory - Work-in-Process |
| Credit | 152700 | Inventory - Finished Goods |
| Credit | 154100 | Forfeited Property Held for Sale |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 159100 | Other Related Property |
| Credit | 171100 | Land and Land Rights |
| Credit | 171200 | Improvements to Land |
| Credit | 172000 | Construction-in-Progress |
| Credit | 173000 | Buildings, Improvements, and Renovations |
| Credit | 174000 | Other Structures and Facilities |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 711000 | 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 | 427700 | Other Actual Collections - Federal |
| Credit | 428700 | Other Federal Receivables |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | 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 | 428700 | Other Federal Receivables |
| Credit | 407000 | Anticipated Collections From Federal Sources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 131000 | Accounts Receivable |
| Debit | 151900 | Operating Materials and Supplies - Allowance |
| Debit | 152900 | Inventory - Allowance |
| Debit | 154900 | Forfeited Property - Allowance |
| Debit | 156900 | Commodities - Allowance |
| Debit | 159900 | Other Related Property - Allowance |
| Debit | 171900 | Accumulated Depreciation on Improvements to Land |
| Debit | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations |
| Debit | 174900 | Accumulated Depreciation on Other Structures and Facilities |
| Debit | 181900 | Accumulated Depreciation on Assets Under Capital Lease |
| Debit | 182900 | Accumulated Amortization on Leasehold Improvements |
| Debit | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |
| Debit | 650000 | Cost of Goods Sold |
| Debit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152500 | Inventory - Raw Materials |
| Credit | 152600 | Inventory - Work-in-Process |
| Credit | 152700 | Inventory - Finished Goods |
| Credit | 154100 | Forfeited Property Held for Sale |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 159100 | Other Related Property |
| Credit | 171100 | Land and Land Rights |
| Credit | 171200 | Improvements to Land |
| Credit | 172000 | Construction-in-Progress |
| Credit | 173000 | Buildings, Improvements, and Renovations |
| Credit | 174000 | Other Structures and Facilities |
| Credit | 181000 | Assets Under Capital Lease |
| Credit | 182000 | Leasehold Improvements |
| Credit | 189000 | Other General Property, Plant, and Equipment |

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

| | | |
|---|---|---|
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 711000 | Gains on Disposition of Assets - Other |

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 | 428700 | Other Federal Receivables |
| Credit | 421000 | Anticipated Reimbursements and Other Income |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 131000 | Accounts Receivable |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 520000 | 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 | 427300 | Interest Collected From Treasury |
| Credit | 445000 | Unapportioned Authority |
| Credit | 451000 | Apportionments |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 164700 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 711100 | 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 | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 427300 | Interest Collected From Treasury |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 721100 | Losses on Disposition of Investments |
| Credit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 164700 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act |

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

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 | 427300 | Interest Collected From Treasury |
| Credit | 445000 | Unapportioned Authority |
| Credit | 451000 | Apportionments |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 164600 | Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 711100 | 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 | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 427300 | Interest Collected From Treasury |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 164600 | Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act |
| Debit | 721100 | Losses on Disposition of Investments |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 164400 | 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 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

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

| | | |
|---|---|---|
| Debit | 113000 | Funds Held by the Public |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |

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 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 113000 | Funds Held by the Public |
| Credit | 162000 | 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 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 113000 | Funds Held by the Public |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |

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

| | | |
|---|---|---|
| Credit | 711100 | Gains on Disposition of Investments |

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 425200 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL account 425200 equal to the gain and also a budgetary entry in USSGL account 497200 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 | 425200 | Reimbursements and Other Income Earned - Collected |
| Debit | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 113000 | Funds Held by the Public |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 711100 | Gains on Disposition of Investments |

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

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 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 113000 | Funds Held by the Public |
| Debit | 721100 | Losses on Disposition of Investments |
| Credit | 162000 | 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 Out side of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 113000 | Funds Held by the Public |
| Debit | 721100 | Losses on Disposition of Investments |
| Credit | 162000 | 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 | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Credit | 101000 | Fund Balance With Treasury |

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

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 | 427300 | Interest Collected From Treasury |
| Credit | 463000 | Funds Not Available for Commitment/Obligation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 531100 | 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 740000 or 740100). 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 740000 or 740100), see USSGL TCs D306, D308, D310, D312.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries |
| Credit | 465000 | Allotments - Expired Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 211000 | Accounts Payable |
| Debit | 213000 | Contract Holdbacks |
| Debit | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Debit | 214100 | Accrued Interest Payable - Debt |
| Debit | 216000 | Entitlement Benefits Due and Payable |
| Debit | 219000 | Other Liabilities With Related Budgetary Obligations |
| Debit | 219100 | Employee Health Care Liability Incurred but Not Reported |
| Debit | 221000 | Accrued Funded Payroll and Leave |
| Debit | 221100 | Withholdings Payable |
| Debit | 221300 | Employer Contributions and Payroll Taxes Payable |
| Debit | 221500 | Other Post Employment Benefits Due and Payable |
| Debit | 221600 | Pension Benefits Due and Payable to Beneficiaries |
| Debit | 221700 | Benefit Premiums Payable to Carriers |
| Debit | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152200 | Inventory Held in Reserve for Future Sale |
| Credit | 152500 | Inventory - Raw Materials |
| Credit | 152600 | Inventory - Work-in-Process |
| Credit | 152700 | Inventory - Finished Goods |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 157100 | Stockpile Materials Held in Reserve |
| Credit | 157200 | Stockpile Materials Held for Sale |
| Credit | 159100 | Other Related Property |

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

| | | |
|---|---|---|
| Credit | 171100 | Land and Land Rights |
| Credit | 171200 | Improvements to Land |
| Credit | 172000 | Construction-in-Progress |
| Credit | 173000 | Buildings, Improvements, and Renovations |
| Credit | 174000 | Other Structures and Facilities |
| Credit | 175000 | Equipment |
| Credit | 182000 | Leasehold Improvements |
| Credit | 183000 | Internal-Use Software |
| Credit | 183200 | Internal-Use Software in Development |
| Credit | 184000 | Other Natural Resources |
| Credit | 189000 | Other General Property, Plant, and Equipment |
| Credit | 199000 | Other Assets |
| Credit | 610000 | Operating Expenses/Program Costs |
| Credit | 640000 | Benefit Expense |
| Credit | 650000 | Cost of Goods Sold |
| Credit | 690000 | Nonproduction Costs |

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 740000 or 740100). 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 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 151100 | Operating Materials and Supplies Held for Use |
| Debit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Debit | 152100 | Inventory Purchased for Resale |
| Debit | 152200 | Inventory Held in Reserve for Future Sale |
| Debit | 152500 | Inventory - Raw Materials |
| Debit | 152600 | Inventory - Work-in-Process |
| Debit | 152700 | Inventory - Finished Goods |
| Debit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Debit | 157100 | Stockpile Materials Held in Reserve |
| Debit | 157200 | Stockpile Materials Held for Sale |
| Debit | 159100 | Other Related Property |
| Debit | 171100 | Land and Land Rights |

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

| | | |
|---|---|---|
| Debit | 171200 | Improvements to Land |
| Debit | 172000 | Construction-in-Progress |
| Debit | 173000 | Buildings, Improvements, and Renovations |
| Debit | 174000 | Other Structures and Facilities |
| Debit | 175000 | Equipment |
| Debit | 182000 | Leasehold Improvements |
| Debit | 183000 | Internal-Use Software |
| Debit | 183200 | Internal-Use Software in Development |
| Debit | 184000 | Other Natural Resources |
| Debit | 189000 | Other General Property, Plant, and Equipment |
| Debit | 199000 | Other Assets |
| Debit | 610000 | Operating Expenses/Program Costs |
| Debit | 640000 | Benefit Expense |
| Debit | 650000 | Cost of Goods Sold |
| Debit | 690000 | Nonproduction Costs |
| Credit | 211000 | Accounts Payable |
| Credit | 213000 | Contract Holdbacks |
| Credit | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Credit | 214100 | Accrued Interest Payable - Debt |
| Credit | 216000 | Entitlement Benefits Due and Payable |
| Credit | 219000 | Other Liabilities With Related Budgetary Obligations |
| Credit | 219100 | Employee Health Care Liability Incurred but Not Reported |
| Credit | 221000 | Accrued Funded Payroll and Leave |
| Credit | 221100 | Withholdings Payable |
| Credit | 221300 | Employer Contributions and Payroll Taxes Payable |
| Credit | 221500 | Other Post Employment Benefits Due and Payable |
| Credit | 221600 | Pension Benefits Due and Payable to Beneficiaries |
| Credit | 221700 | Benefit Premiums Payable to Carriers |
| Credit | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries |

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 740000 or 740100). 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 740000 or 740100), see USSGL TCs D306, D308, D310, and D312. When anticipated accounts are not used, debit USSGL account 445000; if funds are exempt from apportionment, debit USSGL account 462000.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, |

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

Unpaid

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 151100 | Operating Materials and Supplies Held for Use |
| Debit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Debit | 152100 | Inventory Purchased for Resale |
| Debit | 152200 | Inventory Held in Reserve for Future Sale |
| Debit | 152500 | Inventory - Raw Materials |
| Debit | 152600 | Inventory - Work-in-Process |
| Debit | 152700 | Inventory - Finished Goods |
| Debit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Debit | 157100 | Stockpile Materials Held in Reserve |
| Debit | 157200 | Stockpile Materials Held for Sale |
| Debit | 159100 | Other Related Property |
| Debit | 171100 | Land and Land Rights |
| Debit | 171200 | Improvements to Land |
| Debit | 172000 | Construction-in-Progress |
| Debit | 173000 | Buildings, Improvements, and Renovations |
| Debit | 174000 | Other Structures and Facilities |
| Debit | 175000 | Equipment |
| Debit | 182000 | Leasehold Improvements |
| Debit | 183000 | Internal-Use Software |
| Debit | 183200 | Internal-Use Software in Development |
| Debit | 184000 | Other Natural Resources |
| Debit | 189000 | Other General Property, Plant, and Equipment |
| Debit | 199000 | Other Assets |
| Debit | 610000 | Operating Expenses/Program Costs |
| Debit | 640000 | Benefit Expense |
| Debit | 650000 | Cost of Goods Sold |
| Debit | 690000 | Nonproduction Costs |
| Credit | 211000 | Accounts Payable |
| Credit | 213000 | Contract Holdbacks |
| Credit | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Credit | 214100 | Accrued Interest Payable - Debt |
| Credit | 216000 | Entitlement Benefits Due and Payable |
| Credit | 219000 | Other Liabilities With Related Budgetary Obligations |
| Credit | 219100 | Employee Health Care Liability Incurred but Not Reported |
| Credit | 221000 | Accrued Funded Payroll and Leave |
| Credit | 221100 | Withholdings Payable |
| Credit | 221300 | Employer Contributions and Payroll Taxes Payable |
| Credit | 221500 | Other Post Employment Benefits Due and Payable |
| Credit | 221600 | Pension Benefits Due and Payable to Beneficiaries |
| Credit | 221700 | Benefit Premiums Payable to Carriers |
| Credit | 221800 | 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 740000 or 740100).

**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 445000 or 462000. 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 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 465000 | Allotments - Expired Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152200 | Inventory Held in Reserve for Future Sale |
| Credit | 152500 | Inventory - Raw Materials |
| Credit | 152600 | Inventory - Work-in-Process |
| Credit | 152700 | Inventory - Finished Goods |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 157100 | Stockpile Materials Held in Reserve |
| Credit | 157200 | Stockpile Materials Held for Sale |
| Credit | 159100 | Other Related Property |
| Credit | 171100 | Land and Land Rights |
| Credit | 171200 | Improvements to Land |
| Credit | 172000 | Construction-in-Progress |
| Credit | 173000 | Buildings, Improvements, and Renovations |
| Credit | 174000 | Other Structures and Facilities |
| Credit | 175000 | Equipment |
| Credit | 181000 | Assets Under Capital Lease |

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

| | | |
|---|---|---|
| Credit | 182000 | Leasehold Improvements |
| Credit | 183000 | Internal-Use Software |
| Credit | 183200 | Internal-Use Software in Development |
| Credit | 184000 | Other Natural Resources |
| Credit | 189000 | Other General Property, Plant, and Equipment |
| Credit | 199000 | Other Assets |
| Credit | 610000 | Operating Expenses/Program Costs |
| Credit | 640000 | Benefit Expense |
| Credit | 690000 | Nonproduction Costs |

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 740000 or 740100). 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 445000 or 462000. 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 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries |
| Credit | 431000 | Anticipated Recoveries of Prior-Year Obligations |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 211000 | Accounts Payable |
| Debit | 213000 | Contract Holdbacks |
| Debit | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Debit | 214100 | Accrued Interest Payable - Debt |
| Debit | 216000 | Entitlement Benefits Due and Payable |
| Debit | 219000 | Other Liabilities With Related Budgetary Obligations |
| Debit | 219100 | Employee Health Care Liability Incurred but Not Reported |
| Debit | 221000 | Accrued Funded Payroll and Leave |
| Debit | 221100 | Withholdings Payable |
| Debit | 221300 | Employer Contributions and Payroll Taxes Payable |
| Debit | 221500 | Other Post Employment Benefits Due and Payable |
| Debit | 221600 | Pension Benefits Due and Payable to Beneficiaries |
| Debit | 221700 | Benefit Premiums Payable to Carriers |

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

| | | |
|---|---|---|
| Debit | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152200 | Inventory Held in Reserve for Future Sale |
| Credit | 152500 | Inventory - Raw Materials |
| Credit | 152600 | Inventory - Work-in-Process |
| Credit | 152700 | Inventory - Finished Goods |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 157100 | Stockpile Materials Held in Reserve |
| Credit | 157200 | Stockpile Materials Held for Sale |
| Credit | 159100 | Other Related Property |
| Credit | 171100 | Land and Land Rights |
| Credit | 171200 | Improvements to Land |
| Credit | 172000 | Construction-in-Progress |
| Credit | 173000 | Buildings, Improvements, and Renovations |
| Credit | 174000 | Other Structures and Facilities |
| Credit | 175000 | Equipment |
| Credit | 182000 | Leasehold Improvements |
| Credit | 183000 | Internal-Use Software |
| Credit | 183200 | Internal-Use Software in Development |
| Credit | 184000 | Other Natural Resources |
| Credit | 189000 | Other General Property, Plant, and Equipment |
| Credit | 199000 | Other Assets |
| Credit | 610000 | Operating Expenses/Program Costs |
| Credit | 640000 | Benefit Expense |
| Credit | 690000 | 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 | 461000 | Allotments - Realized Resources |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 299000 | Other Liabilities Without Related Budgetary Obligations |
| Credit | 219000 | Other Liabilities With Related Budgetary Obligations |

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

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 | 680000 | Future Funded Expenses |
| Credit | 619900 | Adjustment to Subsidy Expense |

D114 To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).

**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 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid |

**Proprietary Entry**

None

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

D120 To record a downward adjustment to unpaid prior-year undelivered orders.

**Comment:** Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USSGL account 465000 if the authority has expired.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 465000 | 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 465000 if the authority has expired.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 141000 | Advances and Prepayments |
| Credit | 101000 | 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 465000 if the authority has expired.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 151100 | Operating Materials and Supplies Held for Use |
| Debit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Debit | 152100 | Inventory Purchased for Resale |
| Debit | 152200 | Inventory Held in Reserve for Future Sale |
| Debit | 152500 | Inventory - Raw Materials |
| Debit | 152600 | Inventory - Work-in-Process |
| Debit | 152700 | Inventory - Finished Goods |
| Debit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Debit | 157100 | Stockpile Materials Held in Reserve |
| Debit | 157200 | Stockpile Materials Held for Sale |
| Debit | 159100 | Other Related Property |
| Debit | 171100 | Land and Land Rights |
| Debit | 171200 | Improvements to Land |
| Debit | 172000 | Construction-in-Progress |
| Debit | 173000 | Buildings, Improvements, and Renovations |
| Debit | 174000 | Other Structures and Facilities |
| Debit | 175000 | Equipment |
| Debit | 182000 | Leasehold Improvements |
| Debit | 183000 | Internal-Use Software |
| Debit | 183200 | Internal-Use Software in Development |
| Debit | 184000 | Other Natural Resources |
| Debit | 189000 | Other General Property, Plant, and Equipment |
| Debit | 199000 | Other Assets |
| Debit | 610000 | Operating Expenses/Program Costs |
| Debit | 640000 | Benefit Expense |
| Credit | 101000 | 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 | 131000 | Accounts Receivable |
| Credit | 679000 | 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 | 131000 | Accounts Receivable |
| Credit | 141000 | 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 445000 or credit USSGL account 462000 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 o r 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 | 480100 | Undelivered Orders - Obligations, Unpaid |
| Debit | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries |
| Credit | 431000 | Anticipated Recoveries of Prior-Year Obligations |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 151100 | Operating Materials and Supplies Held for Use |
| Debit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Debit | 152100 | Inventory Purchased for Resale |
| Debit | 152200 | Inventory Held in Reserve for Future Sale |
| Debit | 152500 | Inventory - Raw Materials |
| Debit | 152600 | Inventory - Work-in-Process |
| Debit | 152700 | Inventory - Finished Goods |
| Debit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Debit | 157100 | Stockpile Materials Held in Reserve |
| Debit | 157200 | Stockpile Materials Held for Sale |
| Debit | 159100 | Other Related Property |
| Debit | 171100 | Land and Land Rights |
| Debit | 171200 | Improvements to Land |
| Debit | 172000 | Construction-in-Progress |
| Debit | 173000 | Buildings, Improvements, and Renovations |
| Debit | 174000 | Other Structures and Facilities |
| Debit | 175000 | Equipment |
| Debit | 182000 | Leasehold Improvements |

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

| | | |
|---|---|---|
| Debit | 183000 | Internal-Use Software |
| Debit | 183200 | Internal-Use Software in Development |
| Debit | 184000 | Other Natural Resources |
| Debit | 189000 | Other General Property, Plant, and Equipment |
| Debit | 199000 | Other Assets |
| Debit | 610000 | Operating Expenses/Program Costs |
| Debit | 640000 | Benefit Expense |
| Debit | 690000 | Nonproduction Costs |
| Credit | 211000 | Accounts Payable |
| Credit | 213000 | Contract Holdbacks |
| Credit | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Credit | 214100 | Accrued Interest Payable - Debt |
| Credit | 216000 | Entitlement Benefits Due and Payable |
| Credit | 219000 | Other Liabilities With Related Budgetary Obligations |
| Credit | 219100 | Employee Health Care Liability Incurred but Not Reported |
| Credit | 221000 | Accrued Funded Payroll and Leave |
| Credit | 221100 | Withholdings Payable |
| Credit | 221300 | Employer Contributions and Payroll Taxes Payable |
| Credit | 221500 | Other Post Employment Benefits Due and Payable |
| Credit | 221600 | Pension Benefits Due and Payable to Beneficiaries |
| Credit | 221700 | Benefit Premiums Payable to Carriers |
| Credit | 221800 | 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 | 445000 | Unapportioned Authority |
| Credit | 413400 | 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 | 445000 | Unapportioned Authority |
| Credit | 414400 | Borrowing Authority Withdrawn |

**Proprietary Entry**

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

None

D140 To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources |
| Credit | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576000 | Expenditure Financing Sources - Transfers-Out |
| Credit | 215500 | 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 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 215500 | Expenditure Transfers Payable |
| Credit | 576000 | Expenditure Financing Sources - Transfers-Out |

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

D142 To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only).

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries |
| Credit | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 215500 | Expenditure Transfers Payable |
| Credit | 576000 | Expenditure Financing Sources - Transfers-Out |

D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

**Comment:** Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 422500 | Expenditure Transfers from Trust Funds - Receivable |
| Credit | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 133500 | Expenditure Transfers Receivable |
| Credit | 575000 | Expenditure Financing Sources - Transfers-In |

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

D145 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.

**Comment:** Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.

**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 435000 | Canceled Authority |
| Credit | 420800 | Adjustment to Total Resources - Disposition of Canceled Payables |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 296000 | Accounts Payable From Canceled Appropriations |
| Credit | 680000 | 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 | 579100 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy |
| Credit | 680000 | Future Funded Expenses |

D147 To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.

**Comment:** Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 218000 | Loan Guarantee Liability |

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

| | | |
|---|---|---|
| Credit | 579100 | 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 | 577600 | Nonbudgetary Financing Sources Transferred Out |
| Credit | 299000 | 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 310000 series.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles |
| Credit | 570900 | 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 310000 series.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310500 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year |
| Debit | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors |
| Credit | 570500 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year |
| Credit | 570800 | 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 740000. For prior-period adjustments due to changes in accounting principles debit USSGL account 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, debit USSGL account 740500. 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 | 131900 | Allowance for Loss on Accounts Receivable |
| Debit | 132900 | Allowance for Loss on Taxes Receivable |
| Debit | 134500 | Allowance for Loss on Interest Receivable - Loans |
| Debit | 134600 | Allowance for Loss on Interest Receivable - Investments |
| Debit | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified |
| Debit | 134800 | Allowance for Loss on Interest Receivable - Taxes |
| Debit | 135900 | Allowance for Loss on Loans Receivable |
| Debit | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans |
| Debit | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified |
| Debit | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes |
| Debit | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans |
| Debit | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified |
| Debit | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes |
| Debit | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program |
| Debit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Debit | 139900 | Allowance for Subsidy |
| Debit | 151900 | Operating Materials and Supplies - Allowance |

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

| | | |
|---|---|---|
| Debit | 152900 | Inventory - Allowance |
| Debit | 154900 | Forfeited Property - Allowance |
| Debit | 155900 | Foreclosed Property - Allowance |
| Debit | 156900 | Commodities - Allowance |
| Debit | 159900 | Other Related Property - Allowance |
| Debit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Debit | 171900 | Accumulated Depreciation on Improvements to Land |
| Debit | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations |
| Debit | 174900 | Accumulated Depreciation on Other Structures and Facilities |
| Debit | 175900 | Accumulated Depreciation on Equipment |
| Debit | 181900 | Accumulated Depreciation on Assets Under Capital Lease |
| Debit | 182900 | Accumulated Amortization on Leasehold Improvements |
| Debit | 183900 | Accumulated Amortization on Internal-Use Software |
| Debit | 184900 | Allowance for Depletion |
| Debit | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |
| Debit | 740000 | Prior-Period Adjustments Due to Corrections of Errors |
| Debit | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles |
| Debit | 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year |
| Credit | 101000 | Fund Balance With Treasury |
| Credit | 111000 | Undeposited Collections |
| Credit | 112000 | Imprest Funds |
| Credit | 113000 | Funds Held by the Public |
| Credit | 119000 | Other Cash |
| Credit | 119300 | International Monetary Fund Assets - Reserve Position |
| Credit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Credit | 119500 | Other Monetary Assets |
| Credit | 120000 | Foreign Currency |
| Credit | 131000 | Accounts Receivable |
| Credit | 132000 | Employment Benefit Contributions Receivable |
| Credit | 132500 | Taxes Receivable |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |
| Credit | 133500 | Expenditure Transfers Receivable |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 134300 | Interest Receivable - Taxes |

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

| | | |
|---|---|---|
| Credit | 135000 | Loans Receivable |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136100 | Penalties and Fines Receivable - Loans |
| Credit | 136300 | Penalties and Fines Receivable - Taxes |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137100 | Administrative Fees Receivable - Loans |
| Credit | 137300 | Administrative Fees Receivable - Taxes |
| Credit | 138000 | Loans Receivable - Troubled Assets Relief Program |
| Credit | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program |
| Credit | 141000 | Advances and Prepayments |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Credit | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable |
| Credit | 151400 | Operating Materials and Supplies Held for Repair |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152200 | Inventory Held in Reserve for Future Sale |
| Credit | 152300 | Inventory Held for Repair |
| Credit | 152400 | Inventory - Excess, Obsolete, and Unserviceable |
| Credit | 152500 | Inventory - Raw Materials |
| Credit | 152600 | Inventory - Work-in-Process |
| Credit | 152700 | Inventory - Finished Goods |
| Credit | 153100 | Seized Monetary Instruments |
| Credit | 153200 | Seized Cash Deposited |
| Credit | 154100 | Forfeited Property Held for Sale |
| Credit | 154200 | Forfeited Property Held for Donation or Use |
| Credit | 155100 | Foreclosed Property |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 157100 | Stockpile Materials Held in Reserve |
| Credit | 157200 | Stockpile Materials Held for Sale |
| Credit | 159100 | Other Related Property |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161800 | Market Adjustment - Investments |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |

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

| | | |
|---|---|---|
| Credit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Credit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Credit | 169000 | Other Investments |
| Credit | 171100 | Land and Land Rights |
| Credit | 171200 | Improvements to Land |
| Credit | 172000 | Construction-in-Progress |
| Credit | 173000 | Buildings, Improvements, and Renovations |
| Credit | 174000 | Other Structures and Facilities |
| Credit | 175000 | Equipment |
| Credit | 181000 | Assets Under Capital Lease |
| Credit | 182000 | Leasehold Improvements |
| Credit | 183000 | Internal-Use Software |
| Credit | 183200 | Internal-Use Software in Development |
| Credit | 184000 | Other Natural Resources |
| Credit | 189000 | Other General Property, Plant, and Equipment |
| Credit | 192300 | Contingent Receivable for Capital Transfers |
| Credit | 192500 | Capital Transfers Receivable |
| Credit | 199000 | Other Assets |

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 740000. For prior-period adjustments due to changes in accounting principles credit USSGL account 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL account 740500. 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 | 211000 | Accounts Payable |
| Debit | 211200 | Accounts Payable for Federal Government Sponsored Enterprise |
| Debit | 212000 | Disbursements in Transit |

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

| | | |
|---|---|---|
| Debit | 213000 | Contract Holdbacks |
| Debit | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Debit | 214100 | Accrued Interest Payable - Debt |
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Debit | 215500 | Expenditure Transfers Payable |
| Debit | 216000 | Entitlement Benefits Due and Payable |
| Debit | 217000 | Subsidy Payable to the Financing Account |
| Debit | 218000 | Loan Guarantee Liability |
| Debit | 219000 | Other Liabilities With Related Budgetary Obligations |
| Debit | 219100 | Employee Health Care Liability Incurred but Not Reported |
| Debit | 221000 | Accrued Funded Payroll and Leave |
| Debit | 221100 | Withholdings Payable |
| Debit | 221300 | Employer Contributions and Payroll Taxes Payable |
| Debit | 221500 | Other Post Employment Benefits Due and Payable |
| Debit | 221600 | Pension Benefits Due and Payable to Beneficiaries |
| Debit | 221700 | Benefit Premiums Payable to Carriers |
| Debit | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries |
| Debit | 222000 | Unfunded Leave |
| Debit | 222500 | Unfunded FECA Liability |
| Debit | 229000 | Other Unfunded Employment Related Liability |
| Debit | 231000 | Liability for Advances and Prepayments |
| Debit | 232000 | Other Deferred Revenue |
| Debit | 251000 | Principal Payable to the Bureau of the Public Debt |
| Debit | 252000 | Principal Payable to the Federal Financing Bank |
| Debit | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Debit | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Debit | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Debit | 254000 | Participation Certificates |
| Debit | 259000 | Other Debt |
| Debit | 261000 | Actuarial Pension Liability |
| Debit | 262000 | Actuarial Health Insurance Liability |
| Debit | 263000 | Actuarial Life Insurance Liability |
| Debit | 265000 | Actuarial FECA Liability |
| Debit | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs |
| Debit | 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs |
| Debit | 269000 | Other Actuarial Liabilities |
| Debit | 291000 | Prior Liens Outstanding on Acquired Collateral |
| Debit | 292000 | Contingent Liabilities |
| Debit | 294000 | Capital Lease Liability |
| Debit | 296000 | Accounts Payable From Canceled Appropriations |
| Debit | 297000 | Liability for Capital Transfers |
| Debit | 298000 | Custodial Liability |

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

| | | |
|---|---|---|
| Debit | 299000 | Other Liabilities Without Related Budgetary Obligations |
| Debit | 299500 | Estimated Cleanup Cost Liability |
| Credit | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Credit | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Credit | 740000 | Prior-Period Adjustments Due to Corrections of Errors |
| Credit | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles |
| Credit | 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year |

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 740000. For prior-period adjustments due to changes in accounting principles credit USSGL account 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL account 740500. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders-obligations, and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL TC-D116 (budgetary entry only) if adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order and the authority has not expired.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 111000 | Undeposited Collections |
| Debit | 112000 | Imprest Funds |
| Debit | 113000 | Funds Held by the Public |
| Debit | 119000 | Other Cash |
| Debit | 119300 | International Monetary Fund Assets - Reserve Position |
| Debit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Debit | 119500 | Other Monetary Assets |
| Debit | 120000 | Foreign Currency |
| Debit | 131000 | Accounts Receivable |
| Debit | 132000 | Employment Benefit Contributions Receivable |
| Debit | 132500 | Taxes Receivable |

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

| | | |
|---|---|---|
| Debit | 133000 | Receivable for Transfers of Currently Invested Balances |
| Debit | 133500 | Expenditure Transfers Receivable |
| Debit | 134000 | Interest Receivable - Not Otherwise Classified |
| Debit | 134100 | Interest Receivable - Loans |
| Debit | 134200 | Interest Receivable - Investments |
| Debit | 134300 | Interest Receivable - Taxes |
| Debit | 135000 | Loans Receivable |
| Debit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Debit | 136100 | Penalties and Fines Receivable - Loans |
| Debit | 136300 | Penalties and Fines Receivable - Taxes |
| Debit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Debit | 137100 | Administrative Fees Receivable - Loans |
| Debit | 137300 | Administrative Fees Receivable - Taxes |
| Debit | 138000 | Loans Receivable - Troubled Assets Relief Program |
| Debit | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program |
| Debit | 141000 | Advances and Prepayments |
| Debit | 151100 | Operating Materials and Supplies Held for Use |
| Debit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Debit | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable |
| Debit | 151400 | Operating Materials and Supplies Held for Repair |
| Debit | 152100 | Inventory Purchased for Resale |
| Debit | 152200 | Inventory Held in Reserve for Future Sale |
| Debit | 152300 | Inventory Held for Repair |
| Debit | 152400 | Inventory - Excess, Obsolete, and Unserviceable |
| Debit | 152500 | Inventory - Raw Materials |
| Debit | 152600 | Inventory - Work-in-Process |
| Debit | 152700 | Inventory - Finished Goods |
| Debit | 153100 | Seized Monetary Instruments |
| Debit | 153200 | Seized Cash Deposited |
| Debit | 154100 | Forfeited Property Held for Sale |
| Debit | 154200 | Forfeited Property Held for Donation or Use |
| Debit | 155100 | Foreclosed Property |
| Debit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Debit | 157100 | Stockpile Materials Held in Reserve |
| Debit | 157200 | Stockpile Materials Held for Sale |
| Debit | 159100 | Other Related Property |
| Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 161800 | Market Adjustment - Investments |

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

| | | |
|---|---|---|
| Debit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Debit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Debit | 169000 | Other Investments |
| Debit | 171100 | Land and Land Rights |
| Debit | 171200 | Improvements to Land |
| Debit | 172000 | Construction-in-Progress |
| Debit | 173000 | Buildings, Improvements, and Renovations |
| Debit | 174000 | Other Structures and Facilities |
| Debit | 175000 | Equipment |
| Debit | 181000 | Assets Under Capital Lease |
| Debit | 182000 | Leasehold Improvements |
| Debit | 183000 | Internal-Use Software |
| Debit | 183200 | Internal-Use Software in Development |
| Debit | 184000 | Other Natural Resources |
| Debit | 189000 | Other General Property, Plant, and Equipment |
| Debit | 192300 | Contingent Receivable for Capital Transfers |
| Debit | 192500 | Capital Transfers Receivable |
| Debit | 199000 | Other Assets |
| Credit | 131900 | Allowance for Loss on Accounts Receivable |
| Credit | 132900 | Allowance for Loss on Taxes Receivable |
| Credit | 134500 | Allowance for Loss on Interest Receivable - Loans |
| Credit | 134600 | Allowance for Loss on Interest Receivable - Investments |
| Credit | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified |
| Credit | 134800 | Allowance for Loss on Interest Receivable - Taxes |
| Credit | 135900 | Allowance for Loss on Loans Receivable |
| Credit | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans |
| Credit | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes |
| Credit | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans |
| Credit | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes |
| Credit | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program |
| Credit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Credit | 139900 | Allowance for Subsidy |

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

| | | |
|---|---|---|
| Credit | 151900 | Operating Materials and Supplies - Allowance |
| Credit | 152900 | Inventory - Allowance |
| Credit | 154900 | Forfeited Property - Allowance |
| Credit | 155900 | Foreclosed Property - Allowance |
| Credit | 156900 | Commodities - Allowance |
| Credit | 159900 | Other Related Property - Allowance |
| Credit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Credit | 171900 | Accumulated Depreciation on Improvements to Land |
| Credit | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations |
| Credit | 174900 | Accumulated Depreciation on Other Structures and Facilities |
| Credit | 175900 | Accumulated Depreciation on Equipment |
| Credit | 181900 | Accumulated Depreciation on Assets Under Capital Lease |
| Credit | 182900 | Accumulated Amortization on Leasehold Improvements |
| Credit | 183900 | Accumulated Amortization on Internal-Use Software |
| Credit | 184900 | Allowance for Depletion |
| Credit | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |
| Credit | 740000 | Prior-Period Adjustments Due to Corrections of Errors |
| Credit | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles |
| Credit | 740500 | 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 740000. For prior-period adjustments due to changes in accounting principles debit USSGL account 740100. For prior-period adjustments due to corrections of errors in the years preceding the prior year, debit USSGL account 740500. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL TC-D116 (budgetary entry only) if the adjustment h as an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order and the authority has not expired.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Debit | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Debit | 740000 | Prior-Period Adjustments Due to Corrections of Errors |
| Debit | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles |
| Debit | 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year |
| Credit | 211000 | Accounts Payable |
| Credit | 211200 | Accounts Payable for Federal Government Sponsored Enterprise |
| Credit | 212000 | Disbursements in Transit |
| Credit | 213000 | Contract Holdbacks |
| Credit | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Credit | 214100 | Accrued Interest Payable - Debt |
| Credit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 215500 | Expenditure Transfers Payable |
| Credit | 216000 | Entitlement Benefits Due and Payable |
| Credit | 217000 | Subsidy Payable to the Financing Account |
| Credit | 218000 | Loan Guarantee Liability |
| Credit | 219000 | Other Liabilities With Related Budgetary Obligations |
| Credit | 219100 | Employee Health Care Liability Incurred but Not Reported |
| Credit | 221000 | Accrued Funded Payroll and Leave |

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

| | | |
|---|---|---|
| Credit | 221100 | Withholdings Payable |
| Credit | 221300 | Employer Contributions and Payroll Taxes Payable |
| Credit | 221500 | Other Post Employment Benefits Due and Payable |
| Credit | 221600 | Pension Benefits Due and Payable to Beneficiaries |
| Credit | 221700 | Benefit Premiums Payable to Carriers |
| Credit | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries |
| Credit | 222000 | Unfunded Leave |
| Credit | 222500 | Unfunded FECA Liability |
| Credit | 229000 | Other Unfunded Employment Related Liability |
| Credit | 231000 | Liability for Advances and Prepayments |
| Credit | 232000 | Other Deferred Revenue |
| Credit | 251000 | Principal Payable to the Bureau of the Public Debt |
| Credit | 252000 | Principal Payable to the Federal Financing Bank |
| Credit | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Credit | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Credit | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Credit | 254000 | Participation Certificates |
| Credit | 259000 | Other Debt |
| Credit | 261000 | Actuarial Pension Liability |
| Credit | 262000 | Actuarial Health Insurance Liability |
| Credit | 263000 | Actuarial Life Insurance Liability |
| Credit | 265000 | Actuarial FECA Liability |
| Credit | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs |
| Credit | 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs |
| Credit | 269000 | Other Actuarial Liabilities |
| Credit | 291000 | Prior Liens Outstanding on Acquired Collateral |
| Credit | 294000 | Capital Lease Liability |
| Credit | 296000 | Accounts Payable From Canceled Appropriations |
| Credit | 297000 | Liability for Capital Transfers |
| Credit | 298000 | Custodial Liability |
| Credit | 299000 | Other Liabilities Without Related Budgetary Obligations |
| Credit | 299500 | 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 | 510900 | Contra Revenue for Goods Sold |
| Debit | 520900 | Contra Revenue for Services Provided |
| Debit | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act |
| Debit | 531700 | Contra Revenue for Interest Revenue - Loans Receivable |
| Debit | 531800 | Contra Revenue for Interest Revenue - Investments |
| Debit | 531900 | Contra Revenue for Interest Revenue - Other |
| Debit | 532900 | Contra Revenue for Administrative Fees |
| Debit | 540900 | Contra Revenue for Funded Benefit Program Revenue |
| Debit | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue |
| Debit | 560900 | Contra Revenue for Donations - Financial Resources |
| Debit | 561900 | Contra Donated Revenue - Nonfinancial Resources |
| Debit | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents |
| Debit | 565900 | Contra Forfeiture Revenue - Forfeitures of Property |
| Debit | 583000 | Contra Revenue for Taxes - Not Otherwise Classified |
| Debit | 583100 | Contra Revenue for Taxes - Individual |
| Debit | 583200 | Contra Revenue for Taxes - Corporate |
| Debit | 583300 | Contra Revenue for Taxes - Unemployment |
| Debit | 583400 | Contra Revenue for Taxes - Excise |
| Debit | 583500 | Contra Revenue for Taxes - Estate and Gift |
| Debit | 583600 | Contra Revenue for Taxes - Customs |
| Debit | 590900 | Contra Revenue for Other Revenue |
| Credit | 131900 | Allowance for Loss on Accounts Receivable |
| Credit | 132900 | Allowance for Loss on Taxes Receivable |
| Credit | 138500 | 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 | 672000 | Bad Debt Expense |
| Credit | 131900 | Allowance for Loss on Accounts Receivable |
| Credit | 132900 | Allowance for Loss on Taxes Receivable |
| Credit | 134500 | Allowance for Loss on Interest Receivable - Loans |
| Credit | 134600 | Allowance for Loss on Interest Receivable - Investments |
| Credit | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified |
| Credit | 134800 | Allowance for Loss on Interest Receivable - Taxes |
| Credit | 135900 | Allowance for Loss on Loans Receivable |

D406 To record the writeoff of penalties and fines receivable.

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans |
| Debit | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified |
| Debit | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136100 | Penalties and Fines Receivable - Loans |
| Credit | 136300 | Penalties and Fines Receivable - Taxes |

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

D407 To record the writeoff of administrative fees receivable.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans |
| Debit | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified |
| Debit | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137100 | Administrative Fees Receivable - Loans |
| Credit | 137300 | Administrative Fees Receivable - Taxes |

D408 To record the writeoff of accounts receivable.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 131900 | Allowance for Loss on Accounts Receivable |
| Credit | 131000 | Accounts Receivable |

D410 To record the writeoff of taxes receivable.
**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 132900 | Allowance for Loss on Taxes Receivable |
| Credit | 132500 | Taxes Receivable |

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

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 135900 | Allowance for Loss on Loans Receivable |
| Credit | 135000 | Loans Receivable |

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

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

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Credit | 138000 | 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 | 139900 | Allowance for Subsidy |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 135000 | Loans Receivable |

D415 To record the writeoff of interest receivable related to Troubled Asset Relief Program.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program |
| Credit | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program |

D416 To record the writeoff of interest receivable.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 134500 | Allowance for Loss on Interest Receivable - Loans |
| Debit | 134600 | Allowance for Loss on Interest Receivable - Investments |
| Debit | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified |
| Debit | 134800 | Allowance for Loss on Interest Receivable - Taxes |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |

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

| | | |
|---|---|---|
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 134300 | Interest Receivable - Taxes |

D418 To record the writeoff of assets other than investments.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 152900 | Inventory - Allowance |
| Debit | 154900 | Forfeited Property - Allowance |
| Debit | 156900 | Commodities - Allowance |
| Debit | 159900 | Other Related Property - Allowance |
| Debit | 171900 | Accumulated Depreciation on Improvements to Land |
| Debit | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations |
| Debit | 174900 | Accumulated Depreciation on Other Structures and Facilities |
| Debit | 175900 | Accumulated Depreciation on Equipment |
| Debit | 181900 | Accumulated Depreciation on Assets Under Capital Lease |
| Debit | 182900 | Accumulated Amortization on Leasehold Improvements |
| Debit | 183900 | Accumulated Amortization on Internal-Use Software |
| Debit | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |
| Debit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152500 | Inventory - Raw Materials |
| Credit | 152600 | Inventory - Work-in-Process |
| Credit | 152700 | Inventory - Finished Goods |
| Credit | 154100 | Forfeited Property Held for Sale |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 159100 | Other Related Property |
| Credit | 171100 | Land and Land Rights |
| Credit | 171200 | Improvements to Land |
| Credit | 172000 | Construction-in-Progress |
| Credit | 173000 | Buildings, Improvements, and Renovations |
| Credit | 174000 | Other Structures and Facilities |
| Credit | 175000 | Equipment |
| Credit | 181000 | Assets Under Capital Lease |
| Credit | 182000 | Leasehold Improvements |
| Credit | 183000 | Internal-Use Software |
| Credit | 183200 | Internal-Use Software in Development |
| Credit | 189000 | Other General Property, Plant, and Equipment |

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

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

**Comment:** Reverse USSGL TC-C405 to adjust USSGL account 298500, "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 | 672000 | Bad Debt Expense |
| Credit | 131900 | Allowance for Loss on Accounts Receivable |
| Credit | 134500 | Allowance for Loss on Interest Receivable - Loans |
| Credit | 134600 | Allowance for Loss on Interest Receivable - Investments |
| Credit | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified |
| Credit | 134800 | Allowance for Loss on Interest Receivable - Taxes |
| Credit | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans |
| Credit | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes |
| Credit | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans |
| Credit | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137800 | 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 | 298000 | Custodial Liability |
| Credit | 599100 | 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

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act |
| Debit | 531700 | Contra Revenue for Interest Revenue - Loans Receivable |
| Debit | 531800 | Contra Revenue for Interest Revenue - Investments |
| Debit | 531900 | Contra Revenue for Interest Revenue - Other |
| Debit | 532400 | Contra Revenue for Penalties and Fines |
| Debit | 532900 | Contra Revenue for Administrative Fees |
| Debit | 583000 | Contra Revenue for Taxes - Not Otherwise Classified |
| Debit | 583100 | Contra Revenue for Taxes - Individual |
| Debit | 583200 | Contra Revenue for Taxes - Corporate |
| Debit | 583300 | Contra Revenue for Taxes - Unemployment |
| Debit | 583400 | Contra Revenue for Taxes - Excise |
| Debit | 583500 | Contra Revenue for Taxes - Estate and Gift |
| Debit | 583600 | Contra Revenue for Taxes - Customs |
| Debit | 590900 | Contra Revenue for Other Revenue |
| Credit | 131900 | Allowance for Loss on Accounts Receivable |
| Credit | 132900 | Allowance for Loss on Taxes Receivable |
| Credit | 134500 | Allowance for Loss on Interest Receivable - Loans |
| Credit | 134600 | Allowance for Loss on Interest Receivable - Investments |
| Credit | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified |
| Credit | 134800 | Allowance for Loss on Interest Receivable - Taxes |
| Credit | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans |
| Credit | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes |
| Credit | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans |
| Credit | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes |

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

| | | |
|---|---|---|
| Credit | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program |

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 | 134500 | Allowance for Loss on Interest Receivable - Loans |
| Debit | 155100 | Foreclosed Property |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 135000 | Loans Receivable |
| Credit | 155900 | Foreclosed Property - Allowance |
| Credit | 291000 | Prior Liens Outstanding on Acquired Collateral |

D428 To record an adjustment for actual loss of inventory.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 152900 | Inventory - Allowance |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152200 | Inventory Held in Reserve for Future Sale |
| Credit | 152300 | Inventory Held for Repair |
| Credit | 152400 | Inventory - Excess, Obsolete, and Unserviceable |
| Credit | 152500 | Inventory - Raw Materials |
| Credit | 152600 | Inventory - Work-in-Process |
| Credit | 152700 | Inventory - Finished Goods |

D430 To record an adjustment for actual loss of forfeited property.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 154900 | Forfeited Property - Allowance |
| Credit | 154100 | Forfeited Property Held for Sale |
| Credit | 154200 | 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 | 156900 | Commodities - Allowance |
| Credit | 156100 | 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 | 299500 | Estimated Cleanup Cost Liability |
| Credit | 174900 | Accumulated Depreciation on Other Structures and Facilities |

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

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 | 445000 | Unapportioned Authority |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 510900 | Contra Revenue for Goods Sold |
| Debit | 520900 | Contra Revenue for Services Provided |
| Debit | 531700 | Contra Revenue for Interest Revenue - Loans Receivable |
| Debit | 531800 | Contra Revenue for Interest Revenue - Investments |
| Debit | 531900 | Contra Revenue for Interest Revenue - Other |
| Debit | 532400 | Contra Revenue for Penalties and Fines |
| Debit | 532900 | Contra Revenue for Administrative Fees |
| Debit | 540900 | Contra Revenue for Funded Benefit Program Revenue |
| Debit | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue |
| Debit | 560900 | Contra Revenue for Donations - Financial Resources |
| Debit | 561900 | Contra Donated Revenue - Nonfinancial Resources |
| Debit | 590900 | Contra Revenue for Other Revenue |
| Credit | 101000 | Fund Balance With Treasury |

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 | 445000 | Unapportioned Authority |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 531700 | Contra Revenue for Interest Revenue - Loans Receivable |
| Debit | 531800 | Contra Revenue for Interest Revenue - Investments |
| Debit | 531900 | Contra Revenue for Interest Revenue - Other |

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

| | | |
|---|---|---|
| Debit | 532400 | Contra Revenue for Penalties and Fines |
| Debit | 532900 | Contra Revenue for Administrative Fees |
| Debit | 540900 | Contra Revenue for Funded Benefit Program Revenue |
| Debit | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue |
| Debit | 560900 | Contra Revenue for Donations - Financial Resources |
| Debit | 561900 | Contra Donated Revenue - Nonfinancial Resources |
| Debit | 583000 | Contra Revenue for Taxes - Not Otherwise Classified |
| Debit | 583100 | Contra Revenue for Taxes - Individual |
| Debit | 583200 | Contra Revenue for Taxes - Corporate |
| Debit | 583300 | Contra Revenue for Taxes - Unemployment |
| Debit | 583400 | Contra Revenue for Taxes - Excise |
| Debit | 583500 | Contra Revenue for Taxes - Estate and Gift |
| Debit | 583600 | Contra Revenue for Taxes - Customs |
| Debit | 590900 | Contra Revenue for Other Revenue |
| Credit | 101000 | 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 | 461000 | Allotments - Realized Resources |
| Credit | 470000 | Commitments - Programs Subject to Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 112000 | Imprest Funds |
| Debit | 112500 | U.S. Debit Card Funds |
| Credit | 101000 | 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 | 165100 | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise |
| Debit | 165300 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise |
| Credit | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise |
| Credit | 592300 | 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 | 101000 | Fund Balance With Treasury |
| Credit | 112000 | 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 | 240000 | Liability for Nonfiduciary Deposit Funds and Undeposited Collections |
| Credit | 101000 | Fund Balance With Treasury |
| Credit | 119000 | Other Cash |
| Credit | 153200 | 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 | 241000 | Liability for Clearing Accounts |
| Credit | 101000 | 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 | 211000 | Accounts Payable |
| Credit | 213000 | Contract Holdbacks |

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

D510 To record the transfer of construction-in-progress to capitalized assets or expenses.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 171200 | Improvements to Land |
| Debit | 173000 | Buildings, Improvements, and Renovations |
| Debit | 174000 | Other Structures and Facilities |
| Debit | 175000 | Equipment |
| Debit | 182000 | Leasehold Improvements |
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 172000 | Construction-in-Progress |

D512 To record the realization that contractor-developed software-in-development is in production.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 183000 | Internal-Use Software |
| Credit | 183200 | 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 600000 series and then offset those amounts using the USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 152600 | Inventory - Work-in-Process |
| Debit | 172000 | Construction-in-Progress |
| Debit | 183200 | Internal-Use Software in Development |
| Credit | 660000 | Applied Overhead |
| Credit | 661000 | Cost Capitalization Offset |

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

D516 To record the raw materials used to produce goods.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 152600 | Inventory - Work-in-Process |
| Credit | 152500 | 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 | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 155900 | Foreclosed Property - Allowance |

D520 To record completed inventory items.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 152700 | Inventory - Finished Goods |
| Credit | 152600 | Inventory - Work-in-Process |

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

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 | 152200 | Inventory Held in Reserve for Future Sale |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152700 | 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 | 152400 | Inventory - Excess, Obsolete, and Unserviceable |
| Debit | 729000 | Other Losses |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152700 | Inventory - Finished Goods |

D524 To record damaged inventory items that need repair.

**Comment:** Reverse this entry when repairs are completed.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 152300 | Inventory Held for Repair |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152700 | Inventory - Finished Goods |

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

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 | 151400 | Operating Materials and Supplies Held for Repair |
| Credit | 679000 | 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 | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 151900 | 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 | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 151400 | 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 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles |
| Credit | 152900 | 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 | 152300 | Inventory Held for Repair |
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152700 | 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 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles |
| Credit | 152300 | 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 | 152900 | Inventory - Allowance |
| Debit | 650000 | Cost of Goods Sold |
| Credit | 152700 | 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 | 152100 | Inventory Purchased for Resale |
| Debit | 152700 | Inventory - Finished Goods |
| Credit | 152900 | 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 | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable |

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

| | | |
|---|---|---|
| Debit | 729000 | Other Losses |
| Credit | 151100 | Operating Materials and Supplies Held for Use |

D544 To record the reclassification of operating materials and supplies that meet management's criteria for future use.

**Comment:** Reverse this entry when ready to use.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Credit | 151100 | 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 | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Credit | 151300 | 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 | 729000 | Other Losses |
| Credit | 157100 | Stockpile Materials Held in Reserve |
| Credit | 157200 | 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 | 730000 | Extraordinary Items |
| Credit | 157100 | Stockpile Materials Held in Reserve |
| Credit | 157200 | 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 | 157200 | Stockpile Materials Held for Sale |
| Credit | 157100 | 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 | 154100 | Forfeited Property Held for Sale |
| Credit | 564000 | Forfeiture Revenue - Cash and Cash Equivalents |
| Credit | 565000 | 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 | 299000 | Other Liabilities Without Related Budgetary Obligations |
| Credit | 153100 | 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 | 111000 | Undeposited Collections |
| Credit | 154100 | 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 | 154200 | Forfeited Property Held for Donation or Use |
| Debit | 232000 | Other Deferred Revenue |
| Credit | 154100 | Forfeited Property Held for Sale |
| Credit | 565000 | Forfeiture Revenue - Forfeitures of Property |

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

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 | 175000 | Equipment |
| Credit | 154200 | Forfeited Property Held for Donation or Use |

D562 To record forfeited personal property authorized to be distributed/donated to another entity.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 154200 | Forfeited Property Held for Donation or Use |
| Debit | 232000 | Other Deferred Revenue |
| Credit | 154100 | Forfeited Property Held for Sale |
| Credit | 299000 | 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 | 729000 | Other Losses |
| Credit | 156900 | Commodities - Allowance |

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

D566 To record inventory that has been lost and deemed immaterial.
**Comment:** Reverse this entry for immaterial inventory that has been found.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 650000 | Cost of Goods Sold |
| Debit | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 152100 | Inventory Purchased for Resale |

D568 To record inventory that has been lost and deemed material.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 729000 | Other Losses |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 152100 | Inventory Purchased for Resale |

D569 To record inventory that has been found and deemed material.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 151100 | Operating Materials and Supplies Held for Use |
| Debit | 152100 | Inventory Purchased for Resale |
| Credit | 719000 | Other Gains |

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

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 | 261000 | Actuarial Pension Liability |
| Debit | 262000 | Actuarial Health Insurance Liability |
| Debit | 263000 | Actuarial Life Insurance Liability |
| Debit | 269000 | Other Actuarial Liabilities |
| Credit | 717100 | Gains on Changes in Long-Term Assumptions - From Experience |
| Credit | 727100 | 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 | 717200 | Losses on Changes in Long-Term Assumptions - From Experience |
| Debit | 727200 | Losses on Changes in Long-Term Assumptions |
| Credit | 261000 | Actuarial Pension Liability |
| Credit | 262000 | Actuarial Health Insurance Liability |
| Credit | 263000 | Actuarial Life Insurance Liability |
| Credit | 269000 | Other Actuarial Liabilities |

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 | 729000 | Other Losses |

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

| | | |
|---|---|---|
| Credit | 120000 | Foreign Currency |

D573 To record a 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 | 463000 | Funds Not Available for Commitment/Obligation |
| Credit | 429500 | Adjustments to the Exchange Stabilization Fund |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 729000 | Other Losses |
| Credit | 120500 | Foreign Currency Denominated Equivalent Assets |
| Credit | 167900 | 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 | 120000 | Foreign Currency |
| Credit | 719000 | Other Gains |

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 | 429500 | Adjustments to the Exchange Stabilization Fund |
| Credit | 463000 | Funds Not Available for Commitment/Obligation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 120500 | Foreign Currency Denominated Equivalent Assets |
| Debit | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments |
| Credit | 719000 | Other Gains |

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

D576 To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

**Comment:** Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 729000 | Other Losses |
| Credit | 120000 | Foreign Currency |
| Credit | 131000 | 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 | 120000 | Foreign Currency |
| Debit | 131000 | Accounts Receivable |
| Credit | 719000 | Other Gains |

D579 To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.

**Comment:** This account captures Exchange Stabilization Fund valuation activity. Reverse this transaction for a loss.

**Reference:** SFFAS 7, "Accounting for Revenue and Other Financing Sources" Paragraph 238

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 120000 | Foreign Currency |
| Debit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 592100 | Valuation Change in Investments - Exchange Stabilization Fund |

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

D580 To record the interest accruals on loan guarantee liabilities and the present value of loans.
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 139900 | Allowance for Subsidy |
| Credit | 218000 | Loan Guarantee Liability |
| Credit | 679000 | 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 | 192500 | Capital Transfers Receivable |
| Credit | 192300 | 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 | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 610000 | Operating Expenses/Program Costs |

D584 To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.
**Comment:** See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 599000 | Collections for Others - Statement of Custodial Activity |
| Credit | 599100 | Accrued Collections for Others - Statement of Custodial Activity |

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

D585 To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** To reclassify revenue offset reported on the Statement of Custodial Activity or on the custodial footnote from accrued to collected, see USSGL TC-D584. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position |
| Credit | 599400 | 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 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified |
| Debit | 582100 | Tax Revenue Accrual Adjustment - Individual |
| Debit | 582200 | Tax Revenue Accrual Adjustment - Corporate |
| Debit | 582300 | Tax Revenue Accrual Adjustment - Unemployment |
| Debit | 582400 | Tax Revenue Accrual Adjustment - Excise |
| Debit | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift |
| Debit | 582600 | Tax Revenue Accrual Adjustment - Customs |
| Credit | 580000 | Tax Revenue Collected - Not Otherwise Classified |
| Credit | 580100 | Tax Revenue Collected - Individual |
| Credit | 580200 | Tax Revenue Collected - Corporate |
| Credit | 580300 | Tax Revenue Collected - Unemployment |
| Credit | 580400 | Tax Revenue Collected - Excise |
| Credit | 580500 | Tax Revenue Collected - Estate and Gift |
| Credit | 580600 | 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 | 240000 | Liability for Nonfiduciary Deposit Funds and Undeposited Collections |
| Credit | 153200 | 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 1618 would be a debit.

**Reference:** USSGL implementation guidance; Investments Not Held to Maturity

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 728000 | Unrealized Losses |
| Credit | 161800 | Market Adjustment - Investments |
| Credit | 718000 | 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 | 429500 | Adjustments to the Exchange Stabilization Fund |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 219200 | 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 | 429500 | Adjustments to the Exchange Stabilization Fund |
| Credit | 463000 | Funds Not Available for Commitment/Obligation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments |
| Credit | 718100 | Unrealized Gain - 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

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 463000 | Funds Not Available for Commitment/Obligation |
| Credit | 429500 | Adjustments to the Exchange Stabilization Fund |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 728100 | Unrealized Losses - Exchange Stabilization Fund |
| Credit | 167900 | 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 | 429500 | Adjustments to the Exchange Stabilization Fund |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Credit | 219300 | Allocation of Special Drawing Rights (SDRs) |

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

D600 To record the reclassification of Exchange Stabilization Fund investment.
**Comment:** For the Department of Treasury use only.
**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 120500 | Foreign Currency Denominated Equivalent Assets |
| Debit | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 167000 | Foreign Investments |
| Debit | 167200 | Premium on Foreign Investments |
| Credit | 120000 | Foreign Currency |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 167100 | Discount on Foreign Investments |

D601 To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment.
**Comment:** For the Department of the Treasury use only.
**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments |
| Credit | 167000 | Foreign 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 USSL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |

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

D603 To record the reclassification of rate adjustment for Fixed rate investment with the Bank of International Settlement.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 120000 | Foreign Currency |
| Credit | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments |

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 | 429500 | Adjustments to the Exchange Stabilization Fund |
| Credit | 463000 | Funds Not Available for Commitment/Obligation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Credit | 719000 | Other Gains |

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 | 463000 | Funds Not Available for Commitment/Obligation |
| Credit | 429500 | Adjustments to the Exchange Stabilization Fund |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 729000 | Other Losses |
| Credit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |

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

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 | 463000 | Funds Not Available for Commitment/Obligation |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 729000 | Other Losses |
| Credit | 219300 | 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 | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 463000 | Funds Not Available for Commitment/Obligation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 219300 | Allocation of Special Drawing Rights (SDRs) |
| Credit | 719000 | Other Gains |

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 | 463000 | Funds Not Available for Commitment/Obligation |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 134400 | Interest Receivable on Special Drawing Rights |
| Debit | 633000 | Other Interest Expenses |
| Credit | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 719100 | Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges |

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

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 | 463000 | Funds Not Available for Commitment/Obligation |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 134400 | Interest Receivable on Special Drawing Rights |
| Debit | 633000 | Other Interest Expenses |
| Debit | 729100 | Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges |
| Credit | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Credit | 531100 | Interest Revenue - Investments |

D616 To record the true-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 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Debit | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 463000 | Funds Not Available for Commitment/Obligation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Debit | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Credit | 134400 | 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 600000 expense series account and then offset those amounts using the USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 610000 | Operating Expenses/Program Costs |
| Debit | 650000 | Cost of Goods Sold |
| Debit | 690000 | Nonproduction Costs |
| Credit | 219000 | Other Liabilities With Related Budgetary Obligations |
| Credit | 219100 | Employee Health Care Liability Incurred but Not Reported |
| Credit | 221000 | Accrued Funded Payroll and Leave |
| Credit | 221100 | 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 | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 610000 | Operating Expenses/Program Costs |
| Debit | 640000 | Benefit Expense |
| Credit | 221300 | 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 | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 261000 | Actuarial Pension Liability |
| Debit | 640000 | Benefit Expense |
| Credit | 216000 | Entitlement Benefits Due and Payable |
| Credit | 221500 | Other Post Employment Benefits Due and Payable |
| Credit | 221600 | Pension Benefits Due and Payable to Beneficiaries |
| Credit | 221700 | Benefit Premiums Payable to Carriers |
| Credit | 221800 | 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 | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 219000 | 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 | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 152900 | Inventory - Allowance |
| Credit | 211000 | 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 | 650000 | Cost of Goods Sold |
| Debit | 660000 | Applied Overhead |
| Credit | 610000 | Operating Expenses/Program Costs |
| Credit | 671000 | 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 | 660000 | Applied Overhead |
| Credit | 610000 | Operating Expenses/Program Costs |
| Credit | 650000 | Cost of Goods Sold |

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

| | | |
|---|---|---|
| Credit | 671000 | Depreciation, Amortization, and Depletion |

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 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Debit | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 439800 | Offsetting Collections Temporarily Precluded From Obligation |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Credit | 531100 | 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 | 152600 | Inventory - Work-in-Process |
| Debit | 152700 | Inventory - Finished Goods |
| Debit | 650000 | Cost of Goods Sold |
| Debit | 660000 | Applied Overhead |
| Credit | 610000 | Operating Expenses/Program Costs |
| Credit | 671000 | 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 | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 240000 | 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 | 660000 | Applied Overhead |
| Credit | 152600 | Inventory - Work-in-Process |
| Credit | 152700 | Inventory - Finished Goods |
| Credit | 610000 | Operating Expenses/Program Costs |
| Credit | 650000 | Cost of Goods Sold |
| Credit | 671000 | 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 | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 531100 | 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 | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Debit | 139900 | Allowance for Subsidy |
| Credit | 531300 | 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 nonfiduciary deposit fund.

**Comment:** A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Credit | 240000 | 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 | 671000 | Depreciation, Amortization, and Depletion |
| Credit | 171900 | Accumulated Depreciation on Improvements to Land |
| Credit | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations |
| Credit | 174900 | Accumulated Depreciation on Other Structures and Facilities |
| Credit | 175900 | Accumulated Depreciation on Equipment |
| Credit | 181900 | Accumulated Depreciation on Assets Under Capital Lease |
| Credit | 182900 | Accumulated Amortization on Leasehold Improvements |
| Credit | 183900 | Accumulated Amortization on Internal-Use Software |
| Credit | 184900 | Allowance for Depletion |
| Credit | 189900 | 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 | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 531000 | 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 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees |
| Credit | 218000 | 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 | 632000 | Interest Expenses on Securities |
| Credit | 253300 | 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 | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Credit | 632000 | 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 | 809100 | Partial or Early Cancellation of Authority |
| Credit | 809200 | 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 | 673000 | Imputed Costs |
| Credit | 578000 | Imputed Financing Sources |

E404 To record the application of overhead expenses to work-in-process.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 152600 | Inventory - Work-in-Process |
| Credit | 660000 | Applied Overhead |
| Credit | 671000 | Depreciation, Amortization, and Depletion |

E406 To record inventory used for operations.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 152500 | Inventory - Raw Materials |
| Credit | 152600 | Inventory - Work-in-Process |
| Credit | 152700 | 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 | 650000 | Cost of Goods Sold |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152700 | Inventory - Finished Goods |
| Credit | 156100 | 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 | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 152900 | 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 | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 152300 | Inventory Held for Repair |
| Debit | 610000 | Operating Expenses/Program Costs |

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

| | | |
|---|---|---|
| Credit | 211000 | Accounts Payable |

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 | 152300 | Inventory Held for Repair |
| Credit | 610000 | 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 | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 157100 | 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 | 610000 | Operating Expenses/Program Costs |
| Credit | 154900 | 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 | 171900 | Accumulated Depreciation on Improvements to Land |
| Debit | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations |
| Debit | 174900 | Accumulated Depreciation on Other Structures and Facilities |
| Debit | 175900 | Accumulated Depreciation on Equipment |
| Debit | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |
| Debit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 171100 | Land and Land Rights |
| Credit | 171200 | Improvements to Land |
| Credit | 173000 | Buildings, Improvements, and Renovations |
| Credit | 174000 | Other Structures and Facilities |
| Credit | 175000 | Equipment |
| Credit | 189000 | 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 | 299000 | Other Liabilities Without Related Budgetary Obligations |
| Credit | 154200 | 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 | 610000 | Operating Expenses/Program Costs |
| Credit | 156100 | 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 422500; Transfer of Receivable of Invested Balances;

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 131900 | Allowance for Loss on Accounts Receivable |
| Debit | 132900 | Allowance for Loss on Taxes Receivable |
| Debit | 134500 | Allowance for Loss on Interest Receivable - Loans |
| Debit | 134600 | Allowance for Loss on Interest Receivable - Investments |
| Debit | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified |
| Debit | 134800 | Allowance for Loss on Interest Receivable - Taxes |
| Debit | 135900 | Allowance for Loss on Loans Receivable |
| Debit | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans |
| Debit | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified |
| Debit | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes |
| Debit | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans |
| Debit | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified |
| Debit | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes |
| Debit | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program |
| Debit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Debit | 139900 | Allowance for Subsidy |
| Debit | 577600 | Nonbudgetary Financing Sources Transferred Out |
| Credit | 131000 | Accounts Receivable |
| Credit | 132000 | Employment Benefit Contributions Receivable |
| Credit | 132500 | Taxes Receivable |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |
| Credit | 133500 | Expenditure Transfers Receivable |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 134300 | Interest Receivable - Taxes |
| Credit | 135000 | Loans Receivable |

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

| | | |
|---|---|---|
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136100 | Penalties and Fines Receivable - Loans |
| Credit | 136300 | Penalties and Fines Receivable - Taxes |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137100 | Administrative Fees Receivable - Loans |
| Credit | 137300 | Administrative Fees Receivable - Taxes |
| Credit | 138000 | Loans Receivable - Troubled Assets Relief Program |
| Credit | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program |

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 | 577600 | Nonbudgetary Financing Sources Transferred Out |
| Credit | 101000 | Fund Balance With Treasury |

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 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 151900 | Operating Materials and Supplies - Allowance |
| Debit | 152900 | Inventory - Allowance |
| Debit | 154900 | Forfeited Property - Allowance |
| Debit | 155900 | Foreclosed Property - Allowance |
| Debit | 156900 | Commodities - Allowance |
| Debit | 159900 | Other Related Property - Allowance |
| Debit | 171900 | Accumulated Depreciation on Improvements to Land |
| Debit | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations |
| Debit | 174900 | Accumulated Depreciation on Other Structures and Facilities |
| Debit | 175900 | Accumulated Depreciation on Equipment |
| Debit | 181900 | Accumulated Depreciation on Assets Under Capital Lease |

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

| | | |
|---|---|---|
| Debit | 182900 | Accumulated Amortization on Leasehold Improvements |
| Debit | 183900 | Accumulated Amortization on Internal-Use Software |
| Debit | 184900 | Allowance for Depletion |
| Debit | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |
| Debit | 573000 | Financing Sources Transferred Out Without Reimbursement |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Credit | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable |
| Credit | 151400 | Operating Materials and Supplies Held for Repair |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152200 | Inventory Held in Reserve for Future Sale |
| Credit | 152300 | Inventory Held for Repair |
| Credit | 152400 | Inventory - Excess, Obsolete, and Unserviceable |
| Credit | 152500 | Inventory - Raw Materials |
| Credit | 152600 | Inventory - Work-in-Process |
| Credit | 152700 | Inventory - Finished Goods |
| Credit | 153100 | Seized Monetary Instruments |
| Credit | 154100 | Forfeited Property Held for Sale |
| Credit | 154200 | Forfeited Property Held for Donation or Use |
| Credit | 155100 | Foreclosed Property |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 157100 | Stockpile Materials Held in Reserve |
| Credit | 157200 | Stockpile Materials Held for Sale |
| Credit | 159100 | Other Related Property |
| Credit | 171100 | Land and Land Rights |
| Credit | 171200 | Improvements to Land |
| Credit | 172000 | Construction-in-Progress |
| Credit | 173000 | Buildings, Improvements, and Renovations |
| Credit | 174000 | Other Structures and Facilities |
| Credit | 175000 | Equipment |
| Credit | 181000 | Assets Under Capital Lease |
| Credit | 182000 | Leasehold Improvements |
| Credit | 183000 | Internal-Use Software |
| Credit | 183200 | Internal-Use Software in Development |
| Credit | 184000 | Other Natural Resources |
| Credit | 189000 | Other General Property, Plant, and Equipment |
| Credit | 199000 | Other Assets |

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

E512 To record the transfer-out of investments to other Federal entities without reimbursement.

**Comment:** Refer to USSGL TCs-E508, E510, and E514.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 161800 | Market Adjustment - Investments |
| Debit | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Debit | 573000 | Financing Sources Transferred Out Without Reimbursement |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161800 | Market Adjustment - Investments |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Credit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Credit | 169000 | 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 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Debit | 215500 | Expenditure Transfers Payable |
| Debit | 217000 | Subsidy Payable to the Financing Account |
| Debit | 218000 | Loan Guarantee Liability |
| Debit | 222000 | Unfunded Leave |
| Debit | 222500 | Unfunded FECA Liability |
| Debit | 229000 | Other Unfunded Employment Related Liability |
| Debit | 231000 | Liability for Advances and Prepayments |
| Debit | 251000 | Principal Payable to the Bureau of the Public Debt |
| Debit | 252000 | Principal Payable to the Federal Financing Bank |
| Debit | 261000 | Actuarial Pension Liability |
| Debit | 262000 | Actuarial Health Insurance Liability |
| Debit | 263000 | Actuarial Life Insurance Liability |
| Debit | 265000 | Actuarial FECA Liability |
| Debit | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs |
| Debit | 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs |
| Debit | 269000 | Other Actuarial Liabilities |
| Debit | 291000 | Prior Liens Outstanding on Acquired Collateral |
| Debit | 292000 | Contingent Liabilities |
| Debit | 292300 | Contingent Liability for Capital Transfers |
| Debit | 294000 | Capital Lease Liability |
| Debit | 296000 | Accounts Payable From Canceled Appropriations |
| Debit | 297000 | Liability for Capital Transfers |
| Debit | 299000 | Other Liabilities Without Related Budgetary Obligations |
| Debit | 299500 | Estimated Cleanup Cost Liability |
| Credit | 573000 | 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 192500. Also post TC-C405

**Reference:** USSGL implementation guidance; Capital Transfers.

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 192300 | Contingent Receivable for Capital Transfers |
| Credit | 575600 | 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 | 151100 | Operating Materials and Supplies Held for Use |
| Debit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Debit | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable |
| Debit | 152100 | Inventory Purchased for Resale |
| Debit | 152200 | Inventory Held in Reserve for Future Sale |
| Debit | 152300 | Inventory Held for Repair |
| Debit | 152400 | Inventory - Excess, Obsolete, and Unserviceable |
| Debit | 152500 | Inventory - Raw Materials |
| Debit | 152600 | Inventory - Work-in-Process |
| Debit | 152700 | Inventory - Finished Goods |
| Debit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 711000 | 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 422500; Transfer of Receivable of Invested Balances;

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 131000 | Accounts Receivable |
| Debit | 132000 | Employment Benefit Contributions Receivable |
| Debit | 132500 | Taxes Receivable |
| Debit | 133000 | Receivable for Transfers of Currently Invested Balances |
| Debit | 133500 | Expenditure Transfers Receivable |
| Debit | 134000 | Interest Receivable - Not Otherwise Classified |
| Debit | 134100 | Interest Receivable - Loans |
| Debit | 134200 | Interest Receivable - Investments |
| Debit | 134300 | Interest Receivable - Taxes |
| Debit | 135000 | Loans Receivable |
| Debit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Debit | 136100 | Penalties and Fines Receivable - Loans |
| Debit | 136300 | Penalties and Fines Receivable - Taxes |
| Debit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Debit | 137100 | Administrative Fees Receivable - Loans |
| Debit | 137300 | Administrative Fees Receivable - Taxes |
| Debit | 138000 | Loans Receivable - Troubled Assets Relief Program |
| Debit | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program |
| Credit | 131900 | Allowance for Loss on Accounts Receivable |
| Credit | 132900 | Allowance for Loss on Taxes Receivable |
| Credit | 134500 | Allowance for Loss on Interest Receivable - Loans |
| Credit | 134600 | Allowance for Loss on Interest Receivable - Investments |
| Credit | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified |
| Credit | 134800 | Allowance for Loss on Interest Receivable - Taxes |
| Credit | 135900 | Allowance for Loss on Loans Receivable |
| Credit | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans |
| Credit | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes |
| Credit | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans |

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

| | | |
|---|---|---|
| Credit | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes |
| Credit | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program |
| Credit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Credit | 139900 | Allowance for Subsidy |
| Credit | 577500 | Nonbudgetary Financing Sources Transferred In |

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 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 151100 | Operating Materials and Supplies Held for Use |
| Debit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Debit | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable |
| Debit | 151400 | Operating Materials and Supplies Held for Repair |
| Debit | 152100 | Inventory Purchased for Resale |
| Debit | 152200 | Inventory Held in Reserve for Future Sale |
| Debit | 152300 | Inventory Held for Repair |
| Debit | 152400 | Inventory - Excess, Obsolete, and Unserviceable |
| Debit | 152500 | Inventory - Raw Materials |
| Debit | 152600 | Inventory - Work-in-Process |
| Debit | 152700 | Inventory - Finished Goods |
| Debit | 153100 | Seized Monetary Instruments |
| Debit | 154100 | Forfeited Property Held for Sale |
| Debit | 154200 | Forfeited Property Held for Donation or Use |
| Debit | 155100 | Foreclosed Property |
| Debit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Debit | 157100 | Stockpile Materials Held in Reserve |
| Debit | 157200 | Stockpile Materials Held for Sale |
| Debit | 159100 | Other Related Property |
| Debit | 171100 | Land and Land Rights |
| Debit | 171200 | Improvements to Land |
| Debit | 172000 | Construction-in-Progress |

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

| | | |
|---|---|---|
| Debit | 173000 | Buildings, Improvements, and Renovations |
| Debit | 174000 | Other Structures and Facilities |
| Debit | 175000 | Equipment |
| Debit | 181000 | Assets Under Capital Lease |
| Debit | 182000 | Leasehold Improvements |
| Debit | 183000 | Internal-Use Software |
| Debit | 183200 | Internal-Use Software in Development |
| Debit | 184000 | Other Natural Resources |
| Debit | 189000 | Other General Property, Plant, and Equipment |
| Debit | 199000 | Other Assets |
| Credit | 151900 | Operating Materials and Supplies - Allowance |
| Credit | 152900 | Inventory - Allowance |
| Credit | 154900 | Forfeited Property - Allowance |
| Credit | 155900 | Foreclosed Property - Allowance |
| Credit | 156900 | Commodities - Allowance |
| Credit | 159900 | Other Related Property - Allowance |
| Credit | 171900 | Accumulated Depreciation on Improvements to Land |
| Credit | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations |
| Credit | 174900 | Accumulated Depreciation on Other Structures and Facilities |
| Credit | 175900 | Accumulated Depreciation on Equipment |
| Credit | 181900 | Accumulated Depreciation on Assets Under Capital Lease |
| Credit | 182900 | Accumulated Amortization on Leasehold Improvements |
| Credit | 183900 | Accumulated Amortization on Internal-Use Software |
| Credit | 184900 | Allowance for Depletion |
| Credit | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |
| Credit | 572000 | 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 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities |

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

| | | |
|---|---|---|
| | | Issued by the Bureau of the Public Debt |
| Debit | 161800 | Market Adjustment - Investments |
| Debit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Debit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Debit | 169000 | Other Investments |
| Credit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161800 | Market Adjustment - Investments |
| Credit | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Credit | 572000 | Financing Sources Transferred In Without Reimbursement |

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 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 572000 | Financing Sources Transferred In Without Reimbursement |
| Credit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 215500 | Expenditure Transfers Payable |
| Credit | 217000 | Subsidy Payable to the Financing Account |
| Credit | 218000 | Loan Guarantee Liability |
| Credit | 222000 | Unfunded Leave |
| Credit | 222500 | Unfunded FECA Liability |
| Credit | 229000 | Other Unfunded Employment Related Liability |
| Credit | 231000 | Liability for Advances and Prepayments |

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

| | | |
|---|---|---|
| Credit | 251000 | Principal Payable to the Bureau of the Public Debt |
| Credit | 252000 | Principal Payable to the Federal Financing Bank |
| Credit | 261000 | Actuarial Pension Liability |
| Credit | 262000 | Actuarial Health Insurance Liability |
| Credit | 263000 | Actuarial Life Insurance Liability |
| Credit | 265000 | Actuarial FECA Liability |
| Credit | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs |
| Credit | 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs |
| Credit | 269000 | Other Actuarial Liabilities |
| Credit | 291000 | Prior Liens Outstanding on Acquired Collateral |
| Credit | 292000 | Contingent Liabilities |
| Credit | 292300 | Contingent Liability for Capital Transfers |
| Credit | 294000 | Capital Lease Liability |
| Credit | 296000 | Accounts Payable From Canceled Appropriations |
| Credit | 297000 | Liability for Capital Transfers |
| Credit | 299000 | Other Liabilities Without Related Budgetary Obligations |
| Credit | 299500 | 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 | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 416000 | Anticipated Transfers - Current-Year Authority |
| Credit | 416500 | Allocations of Authority - Anticipated From Invested Balances |
| Credit | 418000 | Anticipated Transfers - Prior-Year Balances |
| Credit | 418300 | 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

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439100 | Adjustments to Indefinite Appropriations |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310600 | Unexpended Appropriations - Adjustments |
| Credit | 101000 | 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 | 439100 | Adjustments to Indefinite Appropriations |
| Credit | 445000 | Unapportioned Authority |
| Credit | 451000 | Apportionments |
| Credit | 461000 | Allotments - Realized Resources |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 310100 | 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 | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 411100 | Debt Liquidation Appropriations |
| Credit | 411800 | Reestimated Loan Subsidy Appropriation |
| Credit | 411900 | Other Appropriations Realized |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310100 | Unexpended Appropriations - Appropriations Received |
| Credit | 101000 | 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 | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 422100 | Unfilled Customer Orders Without Advance |

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

**Proprietary Entry**
None

F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.

**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 422200 | Unfilled Customer Orders With Advance |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 231000 | Liability for Advances and Prepayments |
| Credit | 101000 | 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 | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 461000 | Allotments - Realized Resources |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**
None

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

F112 To record adjustments for anticipated resources not realized.

**Comment:** Balance in the anticipated accounts must be zero at yearend.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 413100 | Current-Year Contract Authority Realized |
| Debit | 414100 | Current-Year Borrowing Authority Realized |
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment |
| Debit | 469000 | Anticipated Resources - Programs Exempt From Apportionment |
| Credit | 403200 | Estimated Indefinite Contract Authority |
| Credit | 404200 | Estimated Indefinite Borrowing Authority |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 412000 | Anticipated Indefinite Appropriations |
| Credit | 421000 | Anticipated Reimbursements and Other Income |
| Credit | 421500 | Anticipated Expenditure Transfers from Trust Funds |
| Credit | 431000 | Anticipated Recoveries of Prior-Year Obligations |

**Proprietary Entry**

None

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 | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 470000 | Commitments - Programs Subject to Apportionment |
| Debit | 472000 | Commitments - Programs Exempt From Apportionment |
| Credit | 404800 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances |
| Credit | 413300 | Decreases to Indefinite Contract Authority |
| Credit | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized |

**Proprietary Entry**

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

None

F114 To record adjustments for anticipated reductions not realized.
**Comment:** Balances are reduced to zero.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 403400 | Anticipated Adjustments to Contract Authority |
| Debit | 404400 | Anticipated Reductions to Borrowing Authority |
| Debit | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority |
| Debit | 404800 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances |
| Credit | 445000 | 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 | 406000 | Anticipated Collections From Non-Federal Sources |
| Debit | 407000 | Anticipated Collections From Federal Sources |
| Debit | 412000 | Anticipated Indefinite Appropriations |
| Debit | 421000 | Anticipated Reimbursements and Other Income |
| Debit | 421500 | Anticipated Expenditure Transfers from Trust Funds |
| Debit | 431000 | Anticipated Recoveries of Prior-Year Obligations |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**
None

F118 To record adjustments for reductions to resources in excess of those anticipated.
**Comment:** Adjust abnormal balances to zero.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Credit | 403400 | Anticipated Adjustments to Contract Authority |
| Credit | 404400 | Anticipated Reductions to Borrowing Authority |
| Credit | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority |

**Proprietary Entry**

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

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 | 465000 | Allotments - Expired Authority |
| Credit | 435000 | Canceled Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310600 | Unexpended Appropriations - Adjustments |
| Debit | 591900 | Revenue and Other Financing Sources - Cancellations |
| Credit | 101000 | 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 465000 if the authority is expired.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 435600 | Cancellation of Appropriation From Invested Balances |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |

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

F122 To record the cancellation of authority not previously expired and to withdraw funds.

**Comment:** Authority canceled early by administrative action.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 435100 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310600 | Unexpended Appropriations - Adjustments |
| Debit | 591900 | Revenue and Other Financing Sources - Cancellations |
| Credit | 101000 | 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 465000 if the authority is expired. Also post USSGL TC-A519 if receivable account USSGL 412600 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 | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds |

**Proprietary Entry**

None

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

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 | 298000 | Custodial Liability |
| Debit | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity |
| Credit | 101000 | Fund Balance With Treasury |

F125 To record the closing of General Fund receipt accounts associated with USSGL account 750000 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 | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity |
| Credit | 750000 | 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 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**

None

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

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 445000 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 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries |
| Credit | 445000 | Unapportioned Authority |
| Credit | 465000 | Allotments - Expired Authority |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 211000 | Accounts Payable |
| Credit | 610000 | Operating Expenses/Program Costs |

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 | 680000 | Future Funded Expenses |
| Credit | 296000 | Accounts Payable From Canceled Appropriations |

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

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 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation |
| Credit | 415700 | 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 | 439800 | Offsetting Collections Temporarily Precluded From Obligation |
| Credit | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation |

**Proprietary Entry**

None

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

F144 To record the cancellation of a receivable for reimbursable activity.

**Comment:** Also post USSGL TC-C420 in a General Fund receipt account. To record as an adjusting entry before preparing the preclosing trial balance, post this transaction prior to posting USSGL TC-F120, which cancels expired authority.

**Reference:** USSGL implementation guidance; Expired and Canceled Authority; General Fund Receipt Account Guide

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 425100 | Reimbursements and Other Income Earned - Receivable |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 520000 | Revenue From Services Provided |
| Debit | 590000 | Other Revenue |
| Credit | 131000 | 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 | 465000 | Allotments - Expired Authority |
| Credit | 435500 | Cancellation of Appropriation From Unavailable Receipts |

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 574500 | Appropriated Earmarked Receipts Transferred Out |
| Credit | 101000 | Fund Balance With Treasury |

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

**F300 - F499 YEAREND - Closing Entries**

F301 To reclassify the balance of partially canceled authority to memorandum accounts.

**Comment:** Also post USSGL TC-F390 to record the closing of canceled authority for partial cancellations.

**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

**Memorandum Entry**

| | | |
|---|---|---|
| Debit | 809200 | Offset for Partial or Early Cancellation of Authority |
| Credit | 809100 | Partial or Early Cancellation of Authority |

F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out |
| Debit | 413000 | Appropriation To Liquidate Contract Authority Withdrawn |
| Debit | 414200 | Actual Repayment of Borrowing Authority Converted to Cash |
| Debit | 414600 | Actual Repayments of Debt, Current-Year Authority |
| Debit | 414700 | Actual Repayments of Debt, Prior-Year Balances |
| Debit | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority |
| Debit | 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances |
| Debit | 419700 | Balance Transfer-Out - Expired to Expired |
| Debit | 420100 | Total Actual Resources - Collected |
| Debit | 420800 | Adjustment to Total Resources - Disposition of Canceled Payables |
| Debit | 435500 | Cancellation of Appropriation From Unavailable Receipts |
| Debit | 435600 | Cancellation of Appropriation From Invested Balances |
| Debit | 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities |
| Debit | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority |
| Debit | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances |
| Debit | 439000 | Reappropriations - Transfers-Out |
| Debit | 439100 | Adjustments to Indefinite Appropriations |
| Debit | 439200 | Permanent Reduction - New Budget Authority |
| Debit | 439300 | Permanent Reduction - Prior-Year Balances |
| Credit | 411100 | Debt Liquidation Appropriations |
| Credit | 411200 | Liquidation of Deficiency - Appropriations |
| Credit | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts |

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

| | | |
|---|---|---|
| Credit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 411500 | Loan Subsidy Appropriation |
| Credit | 411600 | Debt Forgiveness Appropriation |
| Credit | 411700 | Loan Administrative Expense Appropriation |
| Credit | 411800 | Reestimated Loan Subsidy Appropriation |
| Credit | 411900 | Other Appropriations Realized |
| Credit | 412500 | Loan Modification Adjustment Transfer Appropriation |
| Credit | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In |
| Credit | 413800 | Appropriation To Liquidate Contract Authority |
| Credit | 414800 | Resources Realized From Borrowing Authority |
| Credit | 415000 | Reappropriations - Transfers-In |
| Credit | 416700 | Allocations of Realized Authority - Transferred From Invested Balances |
| Credit | 417000 | Transfers - Current-Year Authority |
| Credit | 417300 | Nonallocation Transfers of Invested Balances - Transferred |
| Credit | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances |
| Credit | 419000 | Transfers - Prior-Year Balances |
| Credit | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations |
| Credit | 419200 | Balance Transfers - Unexpired to Expired |
| Credit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| Credit | 419500 | Transfer of Obligated Balances |
| Credit | 419600 | Balance Transfer-In - Expired to Expired |
| Credit | 420100 | Total Actual Resources - Collected |
| Credit | 421200 | Liquidation of Deficiency - Offsetting Collections |
| Credit | 425200 | Reimbursements and Other Income Earned - Collected |
| Credit | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid |
| Credit | 425500 | Expenditure Transfers from Trust Funds - Collected |
| Credit | 426000 | Actual Collections of "governmental-type" Fees |
| Credit | 426100 | Actual Collections of Business-Type Fees |
| Credit | 426200 | Actual Collections of Loan Principal |
| Credit | 426300 | Actual Collections of Loan Interest |
| Credit | 426400 | Actual Collections of Rent |
| Credit | 426500 | Actual Collections From Sale of Foreclosed Property |
| Credit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources |
| Credit | 427100 | Actual Program Fund Subsidy Collected |
| Credit | 427300 | Interest Collected From Treasury |
| Credit | 427500 | Actual Collections From Liquidating Fund |
| Credit | 427600 | Actual Collections From Financing Fund |
| Credit | 427700 | Other Actual Collections - Federal |
| Credit | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds |

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

**Proprietary Entry**
None

F304 To record the closing of fiscal-year contract authority.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 413200 | Substitution of Contract Authority |
| Debit | 413300 | Decreases to Indefinite Contract Authority |
| Debit | 413400 | Contract Authority Withdrawn |
| Debit | 413500 | Contract Authority Liquidated |
| Debit | 413900 | Contract Authority Carried Forward |
| Debit | 439200 | Permanent Reduction - New Budget Authority |
| Debit | 439300 | Permanent Reduction - Prior-Year Balances |
| Credit | 413100 | Current-Year Contract Authority Realized |
| Credit | 413900 | Contract Authority Carried Forward |

**Proprietary Entry**
None

F305 To record the closing of appropriations to liquidate contract authority - transferred.
**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 415300 | Transfers of Contract Authority - Nonallocation |
| Credit | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred |

**Proprietary Entry**
None

F306 To record the closing of fiscal-year borrowing authority.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 414000 | Substitution of Borrowing Authority |
| Debit | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized |
| Debit | 414400 | Borrowing Authority Withdrawn |
| Debit | 414500 | Borrowing Authority Converted to Cash |
| Debit | 414900 | Borrowing Authority Carried Forward |
| Debit | 439200 | Permanent Reduction - New Budget Authority |
| Debit | 439300 | Permanent Reduction - Prior-Year Balances |
| Credit | 414100 | Current-Year Borrowing Authority Realized |
| Credit | 414900 | Borrowing Authority Carried Forward |

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

**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 | 442000 | Unapportioned Authority - Pending Rescission |
| Debit | 443000 | Unapportioned Authority - OMB Deferral |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 463000 | Funds Not Available for Commitment/Obligation |
| Debit | 470000 | Commitments - Programs Subject to Apportionment |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**
None

F310 To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 472000 | Commitments - Programs Exempt From Apportionment |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**
None

F312 To record the closing of unobligated balances to expiring authority.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 442000 | Unapportioned Authority - Pending Rescission |
| Debit | 443000 | Unapportioned Authority - OMB Deferral |
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 463000 | Funds Not Available for Commitment/Obligation |
| Debit | 470000 | Commitments - Programs Subject to Apportionment |
| Debit | 472000 | Commitments - Programs Exempt From Apportionment |
| Credit | 465000 | Allotments - Expired Authority |

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

**Proprietary Entry**
None

F314 To record the closing of paid delivered orders to total actual resources.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 490200 | Delivered Orders - Obligations, Paid |
| Credit | 420100 | Total Actual Resources - Collected |

**Proprietary Entry**
None

F316 To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
**Comment:** See USSGL TC-F318 for authority from offsetting collections.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation |
| Credit | 415700 | 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.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 439800 | Offsetting Collections Temporarily Precluded From Obligation |
| Credit | 415800 | 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 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid |

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

| | | |
|---|---|---|
| Credit | 490200 | 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 | 490200 | Delivered Orders - Obligations, Paid |
| Credit | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |

**Proprietary Entry**
None

F324 To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 493100 | Delivered Orders - Obligations Transferred, Unpaid |
| Debit | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid |
| Credit | 490100 | 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 | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 493100 | Delivered Orders - Obligations Transferred, Unpaid |
| Credit | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries |

**Proprietary Entry**
None

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

F326 To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced |
| Debit | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced |
| Credit | 480200 | 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 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced |
| Credit | 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced |
| Credit | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected |

**Proprietary Entry**

None

F330 To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 483100 | Undelivered Orders - Obligations Transferred, Unpaid |
| Debit | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid |
| Credit | 480100 | Undelivered Orders - Obligations, Unpaid |

**Proprietary Entry**

None

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

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 | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 483100 | Undelivered Orders - Obligations Transferred, Unpaid |
| Credit | 487100 | 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 | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources |
| Debit | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation |
| Debit | 445000 | Unapportioned Authority |
| Credit | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources |
| Credit | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**

None

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

**Budgetary Entry**

None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 331000 | Cumulative Results of Operations |
| Debit | 510000 | Revenue From Goods Sold |
| Debit | 520000 | Revenue From Services Provided |

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

| | | |
|---|---|---|
| Debit | 531000 | Interest Revenue - Other |
| Debit | 531100 | Interest Revenue - Investments |
| Debit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Debit | 531300 | Interest Revenue - Subsidy Amortization |
| Debit | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act |
| Debit | 532000 | Penalties and Fines Revenue |
| Debit | 532500 | Administrative Fees Revenue |
| Debit | 540000 | Funded Benefit Program Revenue |
| Debit | 550000 | Insurance and Guarantee Premium Revenue |
| Debit | 560000 | Donated Revenue - Financial Resources |
| Debit | 561000 | Donated Revenue - Nonfinancial Resources |
| Debit | 564000 | Forfeiture Revenue - Cash and Cash Equivalents |
| Debit | 565000 | Forfeiture Revenue - Forfeitures of Property |
| Debit | 570000 | Expended Appropriations |
| Debit | 570500 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year |
| Debit | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors |
| Debit | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles |
| Debit | 572000 | Financing Sources Transferred In Without Reimbursement |
| Debit | 574000 | Appropriated Earmarked Receipts Transferred In |
| Debit | 575000 | Expenditure Financing Sources - Transfers-In |
| Debit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |
| Debit | 575600 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers |
| Debit | 577500 | Nonbudgetary Financing Sources Transferred In |
| Debit | 578000 | Imputed Financing Sources |
| Debit | 579000 | Other Financing Sources |
| Debit | 579100 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy |
| Debit | 579500 | Seigniorage |
| Debit | 580000 | Tax Revenue Collected - Not Otherwise Classified |
| Debit | 580100 | Tax Revenue Collected - Individual |
| Debit | 580200 | Tax Revenue Collected - Corporate |
| Debit | 580300 | Tax Revenue Collected - Unemployment |
| Debit | 580400 | Tax Revenue Collected - Excise |
| Debit | 580500 | Tax Revenue Collected - Estate and Gift |
| Debit | 580600 | Tax Revenue Collected - Customs |
| Debit | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified |
| Debit | 582100 | Tax Revenue Accrual Adjustment - Individual |
| Debit | 582200 | Tax Revenue Accrual Adjustment - Corporate |
| Debit | 582300 | Tax Revenue Accrual Adjustment - Unemployment |
| Debit | 582400 | Tax Revenue Accrual Adjustment - Excise |
| Debit | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift |

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

| | | |
|---|---|---|
| Debit | 582600 | Tax Revenue Accrual Adjustment - Customs |
| Debit | 590000 | Other Revenue |
| Debit | 592100 | Valuation Change in Investments - Exchange Stabilization Fund |
| Debit | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise |
| Debit | 592300 | Valuation Change in Investments - Beneficial Interest in Trust |
| Debit | 599700 | Financing Sources Transferred In From Custodial Statement Collections |
| Debit | 619000 | Contra Bad Debt Expense - Incurred for Others |
| Debit | 619900 | Adjustment to Subsidy Expense |
| Debit | 660000 | Applied Overhead |
| Debit | 661000 | Cost Capitalization Offset |
| Credit | 331000 | Cumulative Results of Operations |
| Credit | 510900 | Contra Revenue for Goods Sold |
| Credit | 520900 | Contra Revenue for Services Provided |
| Credit | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 531700 | Contra Revenue for Interest Revenue - Loans Receivable |
| Credit | 531800 | Contra Revenue for Interest Revenue - Investments |
| Credit | 531900 | Contra Revenue for Interest Revenue - Other |
| Credit | 532400 | Contra Revenue for Penalties and Fines |
| Credit | 532900 | Contra Revenue for Administrative Fees |
| Credit | 540900 | Contra Revenue for Funded Benefit Program Revenue |
| Credit | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue |
| Credit | 560900 | Contra Revenue for Donations - Financial Resources |
| Credit | 561900 | Contra Donated Revenue - Nonfinancial Resources |
| Credit | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents |
| Credit | 565900 | Contra Forfeiture Revenue - Forfeitures of Property |
| Credit | 573000 | Financing Sources Transferred Out Without Reimbursement |
| Credit | 574500 | Appropriated Earmarked Receipts Transferred Out |
| Credit | 576000 | Expenditure Financing Sources - Transfers-Out |
| Credit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers |
| Credit | 577600 | Nonbudgetary Financing Sources Transferred Out |
| Credit | 579200 | Financing Sources To Be Transferred Out - Contingent Liability |
| Credit | 583000 | Contra Revenue for Taxes - Not Otherwise Classified |
| Credit | 583100 | Contra Revenue for Taxes - Individual |
| Credit | 583200 | Contra Revenue for Taxes - Corporate |
| Credit | 583300 | Contra Revenue for Taxes - Unemployment |
| Credit | 583400 | Contra Revenue for Taxes - Excise |
| Credit | 583500 | Contra Revenue for Taxes - Estate and Gift |
| Credit | 583600 | Contra Revenue for Taxes - Customs |
| Credit | 589000 | Tax Revenue Refunds - Not Otherwise Classified |
| Credit | 589100 | Tax Revenue Refunds - Individual |
| Credit | 589200 | Tax Revenue Refunds - Corporate |

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

| | | |
|---|---|---|
| Credit | 589300 | Tax Revenue Refunds - Unemployment |
| Credit | 589400 | Tax Revenue Refunds - Excise |
| Credit | 589500 | Tax Revenue Refunds - Estate and Gift |
| Credit | 589600 | Tax Revenue Refunds - Customs |
| Credit | 590900 | Contra Revenue for Other Revenue |
| Credit | 599000 | Collections for Others - Statement of Custodial Activity |
| Credit | 599100 | Accrued Collections for Others - Statement of Custodial Activity |
| Credit | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position |
| Credit | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position |
| Credit | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury |
| Credit | 610000 | Operating Expenses/Program Costs |
| Credit | 631000 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank |
| Credit | 632000 | Interest Expenses on Securities |
| Credit | 633000 | Other Interest Expenses |
| Credit | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees |
| Credit | 640000 | Benefit Expense |
| Credit | 650000 | Cost of Goods Sold |
| Credit | 671000 | Depreciation, Amortization, and Depletion |
| Credit | 672000 | Bad Debt Expense |
| Credit | 673000 | Imputed Costs |
| Credit | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 680000 | Future Funded Expenses |
| Credit | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) |
| Credit | 690000 | Nonproduction Costs |

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 711000 | Gains on Disposition of Assets - Other |
| Debit | 711100 | Gains on Disposition of Investments |
| Debit | 711200 | Gains on Disposition of Borrowings |
| Debit | 717100 | Gains on Changes in Long-Term Assumptions - From Experience |
| Debit | 718000 | Unrealized Gains |
| Debit | 719000 | Other Gains |
| Debit | 727100 | Gains on Changes in Long-Term Assumptions |
| Debit | 730000 | Extraordinary Items |
| Debit | 740000 | Prior-Period Adjustments Due to Corrections of Errors |

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

| | | |
|---|---|---|
| Debit | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles |
| Debit | 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year |
| Debit | 760000 | Changes in Actuarial Liability |
| Credit | 331000 | Cumulative Results of Operations |

F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 331000 | Cumulative Results of Operations |
| Credit | 717200 | Losses on Changes in Long-Term Assumptions - From Experience |
| Credit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 721100 | Losses on Disposition of Investments |
| Credit | 721200 | Losses on Disposition of Borrowings |
| Credit | 727200 | Losses on Changes in Long-Term Assumptions |
| Credit | 728000 | Unrealized Losses |
| Credit | 729000 | Other Losses |
| Credit | 730000 | Extraordinary Items |
| Credit | 740000 | Prior-Period Adjustments Due to Corrections of Errors |
| Credit | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles |
| Credit | 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year |
| Credit | 750000 | Distribution of Income - Dividend |
| Credit | 760000 | Changes in Actuarial Liability |

F342 To record closing of fiscal-year activity to unexpended appropriations.

**Budgetary Entry**
None

**Proprietary Entry**

| | | |
|---|---|---|
| Debit | 310000 | Unexpended Appropriations - Cumulative |
| Debit | 310100 | Unexpended Appropriations - Appropriations Received |
| Debit | 310200 | Unexpended Appropriations - Transfers-In |
| Credit | 310000 | Unexpended Appropriations - Cumulative |
| Credit | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 310500 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year |
| Credit | 310600 | Unexpended Appropriations - Adjustments |
| Credit | 310700 | Unexpended Appropriations - Used |
| Credit | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors |

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

| | | |
|---|---|---|
| Credit | 310900 | 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 | 804000 | Guaranteed Loan Level - Used Authority |
| Credit | 801000 | Guaranteed Loan Level |

F346 To record the closing of apportioned authority of guaranteed loan level into unused authority.

**Comment:** Prior-year balance of unused authority.

**Memorandum Entry**

| | | |
|---|---|---|
| Debit | 802000 | Guaranteed Loan Level - Apportioned |
| Credit | 804500 | 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 | 805300 | Guaranteed Loan New Disbursements by Lender |
| Credit | 807000 | 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 | 807000 | Guaranteed Loan Cumulative Disbursements by Lenders |
| Credit | 806500 | 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 | 804500 | Guaranteed Loan Level - Unused Authority |
| Credit | 801000 | Guaranteed Loan Level |

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

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 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation |
| Credit | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation |

**Proprietary Entry**

None

F356 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.

**Comment:** Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Reference:** USSGL implementation guidance; Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 439800 | Offsetting Collections Temporarily Precluded From Obligation |
| Credit | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation |

**Proprietary Entry**

None

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

F358 To record the closing of 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 | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation |
| Credit | 439700 | 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 | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection |
| Credit | 439400 | 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 Code attribute "S" when recording temporary reductions of spending authority from offsetting collections. Record a debit to USSGL 412400 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 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation |
| Debit | 438200 | Temporary Reduction - New Budget Authority |
| Debit | 438300 | Temporary Reduction - Prior-Year Balances |
| Credit | 438400 | 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 | 438200 | Temporary Reduction - New Budget Authority |
| Debit | 438300 | Temporary Reduction - Prior-Year Balances |
| Credit | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction |

**Proprietary Entry**

None

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

F364 To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.

**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction |
| Credit | 438400 | Temporary Reduction/Cancellation Returned by Appropriation |

**Proprietary Entry**

None

F366 To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.

**Comment:** Use this transaction only with specific invested TAFS. For Treasury-Managed Trust Funds, the Bureau of the Public Debt simultaneously posts USSGL TC-F368.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 438200 | Temporary Reduction - New Budget Authority |
| Debit | 438300 | Temporary Reduction - Prior-Year Balances |
| Credit | 412300 | 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 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation |
| Credit | 438400 | Temporary Reduction/Cancellation Returned by Appropriation |

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

**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 412100 if previously recorded as a debit in conjunction with USSGL TC-A519. Record USSGL account 438400 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 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds |
| Credit | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation |
| Credit | 438400 | Temporary Reduction/Cancellation Returned by Appropriation |

**Proprietary Entry**
None

F370 To record the closing of memorandum accounts for purchases.

**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Memorandum Entry**

| | | |
|---|---|---|
| Debit | 880100 | Offset for Purchases of Assets |
| Credit | 880200 | Purchases of Property, Plant, and Equipment |
| Credit | 880300 | Purchases of Inventory and Related Property |
| Credit | 880400 | 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 | 419900 | Transfer of Expired Expenditure Transfers - Receivable |
| Credit | 422500 | Expenditure Transfers from Trust Funds - Receivable |

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

**Proprietary Entry**
None

F374 To record the closing of USSGL account 408100 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 | 408100 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred |
| Credit | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable |

**Proprietary Entry**
None

F376 To record the closing of USSGL account 408200 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 | 408200 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred |
| Credit | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances |

**Proprietary Entry**
None

F378 To record the closing of USSGL account 408300 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 | 408300 | Transfers - Current-Year Authority - Receivable - Transferred |
| Credit | 417100 | Nonallocation Transfers of Invested Balances - Receivable |

**Proprietary Entry**
None

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

F380 To record the closing of USSGL account 423000 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 | 423000 | Unfilled Customer Orders Without Advance - Transferred |
| Credit | 422100 | Unfilled Customer Orders Without Advance |

**Proprietary Entry**

None

F382 To record the closing of USSGL account 423100 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 | 423100 | Unfilled Customer Orders With Advance - Transferred |
| Credit | 422200 | Unfilled Customer Orders With Advance |

**Proprietary Entry**

None

F384 To record the closing of USSGL account 423200 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 422500

**Budgetary Entry**

| | | |
|---|---|---|
| Debit | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred |
| Credit | 422500 | 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 423300 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 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred |
| Credit | 425100 | Reimbursements and Other Income Earned - Receivable |

**Proprietary Entry**

None

F388 To record the closing of USSGL account 423400 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 | 423400 | Other Federal Receivables - Transferred |
| Credit | 428700 | 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 | 435100 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant |
| Credit | 420100 | 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 | 801000 | Guaranteed Loan Level |
| Credit | 801500 | 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 | 801500 | Guaranteed Loan Level - Unapportioned |
| Credit | 802000 | 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 | 802000 | Guaranteed Loan Level - Apportioned |
| Credit | 804000 | Guaranteed Loan Level - Used Authority |

G108 To record the disbursement of a loan.

**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**

| | | |
|---|---|---|
| Debit | 805000 | Guaranteed Loan Principal Outstanding |
| Credit | 805300 | 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 | 806500 | Guaranteed Loan Collections, Defaults, and Adjustments |
| Credit | 805000 | Guaranteed Loan Principal Outstanding |

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

G120 To record activity for current-year purchases of property, plant, and equipment.

**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Memorandum Entry**

| | | |
|---|---|---|
| Debit | 880200 | Purchases of Property, Plant, and Equipment |
| Credit | 880100 | 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 | 880300 | Purchases of Inventory and Related Property |
| Credit | 880100 | 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 | 880400 | Purchases of Assets - Other |
| Credit | 880100 | Offset for Purchases of Assets |

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

## H100 - H799 OTHER SPECIALIZED TRANSACTION ENTRIES - Other

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 | 101000 | Fund Balance With Treasury |
| Debit | 113000 | Funds Held by the Public |
| Debit | 119000 | Other Cash |
| Debit | 119300 | International Monetary Fund Assets - Reserve Position |
| Debit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Debit | 119500 | Other Monetary Assets |
| Debit | 120000 | Foreign Currency |
| Debit | 131000 | Accounts Receivable |
| Debit | 132000 | Employment Benefit Contributions Receivable |
| Debit | 134000 | Interest Receivable - Not Otherwise Classified |
| Debit | 134100 | Interest Receivable - Loans |
| Debit | 134200 | Interest Receivable - Investments |
| Debit | 134300 | Interest Receivable - Taxes |
| Debit | 135000 | Loans Receivable |
| Debit | 135100 | Capitalized Loan Interest Receivable - Non-Credit Reform |
| Debit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Debit | 136100 | Penalties and Fines Receivable - Loans |
| Debit | 136300 | Penalties and Fines Receivable - Taxes |
| Debit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Debit | 137100 | Administrative Fees Receivable - Loans |
| Debit | 137300 | Administrative Fees Receivable - Taxes |
| Debit | 141000 | Advances and Prepayments |
| Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 161800 | Market Adjustment - Investments |

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

| | | |
|---|---|---|
| Debit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Debit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Debit | 169000 | Other Investments |
| Debit | 171100 | Land and Land Rights |
| Debit | 171200 | Improvements to Land |
| Debit | 172000 | Construction-in-Progress |
| Debit | 173000 | Buildings, Improvements, and Renovations |
| Debit | 174000 | Other Structures and Facilities |
| Debit | 175000 | Equipment |
| Debit | 181000 | Assets Under Capital Lease |
| Debit | 182000 | Leasehold Improvements |
| Debit | 183000 | Internal-Use Software |
| Debit | 183200 | Internal-Use Software in Development |
| Debit | 184000 | Other Natural Resources |
| Debit | 189000 | Other General Property, Plant, and Equipment |
| Debit | 199000 | Other Assets |
| Credit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Credit | 341000 | Contributions to Fiduciary Net Assets |

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 | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Debit | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities |
| Debit | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of |

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

| | | |
|---|---|---|
| | | the Public Debt |
| Debit | 342000 | Withdrawals or Distributions of Fiduciary Net Assets |
| Credit | 101000 | Fund Balance With Treasury |
| Credit | 113000 | Funds Held by the Public |
| Credit | 119000 | Other Cash |
| Credit | 119300 | International Monetary Fund Assets - Reserve Position |
| Credit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Credit | 119500 | Other Monetary Assets |
| Credit | 120000 | Foreign Currency |
| Credit | 131000 | Accounts Receivable |
| Credit | 132000 | Employment Benefit Contributions Receivable |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 134300 | Interest Receivable - Taxes |
| Credit | 135000 | Loans Receivable |
| Credit | 135100 | Capitalized Loan Interest Receivable - Non-Credit Reform |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136100 | Penalties and Fines Receivable - Loans |
| Credit | 136300 | Penalties and Fines Receivable - Taxes |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137100 | Administrative Fees Receivable - Loans |
| Credit | 137300 | Administrative Fees Receivable - Taxes |
| Credit | 141000 | Advances and Prepayments |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |
| Credit | 161800 | Market Adjustment - Investments |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |
| Credit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Credit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |
| Credit | 169000 | Other Investments |
| Credit | 171100 | Land and Land Rights |
| Credit | 171200 | Improvements to Land |

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

| | | |
|---|---|---|
| Credit | 172000 | Construction-in-Progress |
| Credit | 173000 | Buildings, Improvements, and Renovations |
| Credit | 174000 | Other Structures and Facilities |
| Credit | 175000 | Equipment |
| Credit | 181000 | Assets Under Capital Lease |
| Credit | 182000 | Leasehold Improvements |
| Credit | 183000 | Internal-Use Software |
| Credit | 183200 | Internal-Use Software in Development |
| Credit | 184000 | Other Natural Resources |
| Credit | 189000 | Other General Property, Plant, and Equipment |
| Credit | 199000 | 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 | 340000 | Fiduciary Net Assets |
| Credit | 610000 | Operating Expenses/Program Costs |
| Credit | 631000 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank |
| Credit | 632000 | Interest Expenses on Securities |
| Credit | 633000 | Other Interest Expenses |
| Credit | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 680000 | Future Funded Expenses |
| Credit | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) |
| Credit | 690000 | Nonproduction Costs |
| Credit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 721100 | Losses on Disposition of Investments |
| Credit | 721200 | Losses on Disposition of Borrowings |
| Credit | 728000 | Unrealized Losses |
| Credit | 729000 | Other Losses |
| Credit | 730000 | Extraordinary Items |
| Credit | 740000 | Prior-Period Adjustments Due to Corrections of Errors |
| Credit | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles |
| Credit | 740500 | 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 | 520000 | Revenue From Services Provided |
| Debit | 531000 | Interest Revenue - Other |
| Debit | 531100 | Interest Revenue - Investments |
| Debit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Debit | 532000 | Penalties and Fines Revenue |
| Debit | 532500 | Administrative Fees Revenue |
| Debit | 540000 | Funded Benefit Program Revenue |
| Debit | 550000 | Insurance and Guarantee Premium Revenue |
| Debit | 560000 | Donated Revenue - Financial Resources |
| Debit | 561000 | Donated Revenue - Nonfinancial Resources |
| Debit | 590000 | Other Revenue |
| Debit | 711000 | Gains on Disposition of Assets - Other |
| Debit | 711100 | Gains on Disposition of Investments |
| Debit | 711200 | Gains on Disposition of Borrowings |
| Debit | 718000 | Unrealized Gains |
| Debit | 719000 | Other Gains |
| Debit | 730000 | Extraordinary Items |
| Debit | 740000 | Prior-Period Adjustments Due to Corrections of Errors |
| Debit | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles |
| Credit | 340000 | Fiduciary Net Assets |
| Credit | 520900 | Contra Revenue for Services Provided |
| Credit | 531700 | Contra Revenue for Interest Revenue - Loans Receivable |
| Credit | 531800 | Contra Revenue for Interest Revenue - Investments |
| Credit | 531900 | Contra Revenue for Interest Revenue - Other |
| Credit | 532400 | Contra Revenue for Penalties and Fines |
| Credit | 532900 | Contra Revenue for Administrative Fees |
| Credit | 540900 | Contra Revenue for Funded Benefit Program Revenue |
| Credit | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue |
| Credit | 560900 | Contra Revenue for Donations - Financial Resources |

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

| | | |
|---|---|---|
| Credit | 561900 | Contra Donated Revenue - Nonfinancial Resources |
| Credit | 590900 | Contra Revenue for Other Revenue |

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 | 341000 | Contributions to Fiduciary Net Assets |
| Credit | 340000 | 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 | 340000 | Fiduciary Net Assets |
| Credit | 342000 | Withdrawals or Distributions of Fiduciary Net Assets |

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

ACCOUNT NUMBER AND TITLE: 101000 FUND BALANCE WITH TREASURY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A104 | A492R | C124 | C605 | A112 | A484 | B120 | B166 |
| A110 | A502 | C125 | C606 | A132 | A486 | B121 | B202 |
| A133AP | A506 | C128 | C607 | A133 | A488 | B121AP | B308 |
| A155 | A508 | C130 | C608 | A134 | A490 | B122 | C149AP |
| A156 | A510 | C132 | C610 | A136 | A492 | B124 | C151AP |
| A157 | A522 | C134 | C611 | A141 | A504 | B124AP | C153AP |
| A170 | A524 | C136 | C612 | A146 | A512 | B126 | C163 |
| A171 | A528 | C137 | C614 | A160 | A514 | B126AP | C406 |
| A175 | A530R | C138 | C615 | A169 | A518 | B128 | C408 |
| A181 | A531 | C139 | C616 | A180 | A526 | B128AP | C432 |
| A184 | A536 | C140 | C618 | A183 | A530 | B129 | C780 |
| A185 | A540 | C141 | C622 | A185AP | A538 | B130 | D122 |
| A186 | A544 | C141AP | C624 | A189 | A542 | B131 | D126 |
| A188 | A704 | C143 | C626 | A210 | A546 | B132 | D306 |
| A189AP | A708 | C145 | C628 | A404 | A712 | B132AP | D436 |
| A195 | B121AP | C146 | C630 | A406 | B102 | B133 | D438 |
| A198 | B123 | C149 | C632 | A412 | B103 | B135AP | D502 |
| A199AP | B125 | C151 | C634 | A414 | B104 | B136 | D506 |
| A202 | B127 | C153 | C636 | A418AP | B105 | B137 | D507 |
| A212 | B135 | C154 | C638 | A430 | B106 | B137AP | E509 |
| A408 | B150R | C155 | C640 | A432 | B107 | B138 | F106 |
| A410 | B602 | C156 | C646 | A434 | B108 | B139 | F108 |
| A420 | C103 | C158 | C647 | A440 | B109 | B150 | F110 |
| A436 | C106 | C172 | C702 | A442 | B110 | B160 | F120 |
| A438 | C107 | C176 | C704 | A452 | B112 | B160AP | F121 |
| A444 | C108 | C182 | C706 | A464 | B113 | B162 | F122 |
| A446 | C109 | C186 | C708 | A466 | B114 | B162AP | F124 |
| A448 | C111 | C188 | D108 | A469 | B116 | B163 | F128AP |
| A450 | C112 | C190 | D308AP | A476 | B118 | B163AP | F146 |
| A460 | C114 | C196 | D310 | A478 | B119 | B165 | H200 |
| A462 | C116 | C200 | D504 | | | | |
| A467 | C117 | C202 | F107 | | | | |
| A472 | C120 | C204 | F108R | | | | |
| A474 | C121 | C602 | H100 | | | | |
| A480 | C122 | C603 | | | | | |
| A482 | C123 | C604 | | | | | |

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

ACCOUNT NUMBER AND TITLE: 109000 FUND BALANCE WITH TREASURY UNDER A CONTINUING RESOLUTION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A196AP | A197 | | | A198 | A199AP | | |

ACCOUNT NUMBER AND TITLE: 111000 UNDEPOSITED COLLECTIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C144 | C174 | D310 | D556 | C144R | C176 | D306 | |

ACCOUNT NUMBER AND TITLE: 112000 IMPREST FUNDS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D310 | D502 | | | D306 | D504 | | |

ACCOUNT NUMBER AND TITLE: 112500 U.S. DEBIT CARD FUNDS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D502 | | | | B309 | B606 | | |

ACCOUNT NUMBER AND TITLE: 113000 FUNDS HELD BY THE PUBLIC

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A250 | C750 | C753 | D310 | B150R | B154 | H200 | |
| A251 | C751 | C754 | H100 | B152 | D306 | | |
| B150 | C752 | C755 | | | | | |

ACCOUNT NUMBER AND TITLE: 119000 OTHER CASH

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C108 | C150 | D310 | H100 | B140 | D306 | D506 | H200 |

ACCOUNT NUMBER AND TITLE: 119300 INTERNATIONAL MONETARY FUND ASSETS - RESERVE POSITION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C150 | D310 | H100 | | D306 | H200 | | |

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

ACCOUNT NUMBER AND TITLE: 119400 EXCHANGE STABILIZATION FUND ASSETS - HOLDINGS OF SPECIAL DRAWING RIGHTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B141 | C150 | D595 | D616 | B446 | D602 | H200 | |
| C119 | D310 | D604 | H100 | D306 | D606 | | |

ACCOUNT NUMBER AND TITLE: 119500 OTHER MONETARY ASSETS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C150 | D310 | H100 | | D306 | H200 | | |

ACCOUNT NUMBER AND TITLE: 120000 FOREIGN CURRENCY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B140 | D310 | D579 | | B142 | D306 | D576 | D600 |
| C192 | D574 | D603 | | C440 | D572 | D579R | H200 |
| C194 | D578 | H100 | | | | | |

ACCOUNT NUMBER AND TITLE: 120500 FOREIGN CURRENCY DENOMINATED EQUIVALENT ASSETS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B144 | C157 | D600 | | B146 | C126 | D573 | |
| C115 | D575 | | | | | | |

ACCOUNT NUMBER AND TITLE: 120900 UNINVESTED FOREIGN CURRENCY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C113 | C127 | C601 | | B144 | B153 | | |
| C126 | C600 | | | | | | |

ACCOUNT NUMBER AND TITLE: 131000 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 | | | | | |

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

ACCOUNT NUMBER AND TITLE: 131900 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE

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

ACCOUNT NUMBER AND TITLE: 132000 EMPLOYMENT BENEFIT CONTRIBUTIONS RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C416 | C422 | E604 | H100 | A195 | D306 | H200 | |
| C420 | D310 | F144AP | | C109 | E508 | | |

ACCOUNT NUMBER AND TITLE: 132500 TAXES RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C402 | C422 | E604 | | C141AP | D306 | E508 | |
| C404AP | D310 | | | C143 | D410 | | |

ACCOUNT NUMBER AND TITLE: 132900 ALLOWANCE FOR LOSS ON TAXES RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D306 | D402R | D410 | E508 | D310 | D404 | E604 | |
| | | | | D402 | D424 | | |

ACCOUNT NUMBER AND TITLE: 133000 RECEIVABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A161 | A177 | A516 | D310 | A157 | A420 | A518 | E508 |
| A173 | A416 | A532 | E604 | A165 | A422 | A519 | F123AP |
| | | | | A175 | A440 | A524 | |
| | | | | A181 | A442 | A536 | |
| | | | | A418AP | A452 | D306 | |

ACCOUNT NUMBER AND TITLE: 133500 EXPENDITURE TRANSFERS RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A458 | D144 | E604 | | A456 | A502 | D306 | |
| A498 | D310 | | | A499 | D144R | E508 | |

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

ACCOUNT NUMBER AND TITLE: 134000 INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C402 | C420 | C437AP | F144AP | A195 | C140 | C161 | D416 |
| C404AP | C422 | D310 | H100 | A250 | C141AP | C162 | E508 |
| C416 | C435 | E604 | | A251 | C143 | C163 | H200 |
| | | | | C109 | C146 | D306 | |

ACCOUNT NUMBER AND TITLE: 134100 INTEREST RECEIVABLE - LOANS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B104AP | C420 | C437AP | H100 | A195 | C141AP | C163 | D414 |
| C402 | C422 | D310 | | A250 | C143 | C409 | D416 |
| C404AP | C428 | E604 | | A251 | C146 | C444 | D426 |
| C416 | C435 | F144AP | | C109 | C161 | C614 | E508 |
| | | | | C140 | C162 | D306 | H200 |

ACCOUNT NUMBER AND TITLE: 134200 INTEREST RECEIVABLE - INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B124AP | B153 | C416 | C423 | A195 | C126 | C146 | D306 |
| B126AP | B160AP | C417 | D310 | A250 | C127 | C156 | D416 |
| B128AP | B162AP | C418 | E604 | A251 | C140 | C417R | E508 |
| B129 | B163AP | C419 | F144AP | C109 | C141AP | C600 | H200 |
| B132AP | C402 | C420 | H100 | C113 | C143 | C601 | |
| B133 | C404AP | C422 | | | | | |

ACCOUNT NUMBER AND TITLE: 134300 INTEREST RECEIVABLE - TAXES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C402 | C420 | E604 | | A195 | C109 | C143 | D416 |
| C404AP | C422 | F144AP | | A250 | C140 | C146 | E508 |
| C416 | D310 | H100 | | A251 | C141AP | D306 | H200 |

ACCOUNT NUMBER AND TITLE: 134400 INTEREST RECEIVABLE ON SPECIAL DRAWING RIGHTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D612 | D614 | | | C146 | D616 | | |

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ACCOUNT NUMBER AND TITLE: 134500 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - LOANS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D306 | D416 | D426 | E508 | D310 | D420 | E604 | |
| | | | | D404 | D424 | | |

ACCOUNT NUMBER AND TITLE: 134600 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D306 | D416 | E508 | | D310 | D420 | E604 | |
| | | | | D404 | D424 | | |

ACCOUNT NUMBER AND TITLE: 134700 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D306 | D416 | E508 | | D310 | D420 | E604 | |
| | | | | D404 | D424 | | |

ACCOUNT NUMBER AND TITLE: 134800 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - TAXES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D306 | D416 | E508 | | D310 | D420 | E604 | |
| | | | | D404 | D424 | | |

ACCOUNT NUMBER AND TITLE: 135000 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: 135100 CAPITALIZED LOAN INTEREST RECEIVABLE - NON-CREDIT REFORM

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C444 | H100 | | | C151 | H200 | | |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 135900 ALLOWANCE FOR LOSS ON LOANS RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C180 | D306 | D412 | E508 | D310 | D404 | E604 | |

ACCOUNT NUMBER AND TITLE: 136000 PENALTIES AND FINES RECEIVABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C402 | C420 | E604 | | A195 | C143 | D406 | |
| C404AP | C422 | F144AP | | C109 | C146 | E508 | |
| C416 | D310 | H100 | | C141AP | D306 | H200 | |

ACCOUNT NUMBER AND TITLE: 136100 PENALTIES AND FINES RECEIVABLE - LOANS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C402 | C420 | E604 | | A195 | C146 | D406 | H200 |
| C404AP | C422 | F144AP | | C109 | D306 | E508 | |
| C416 | D310 | H100 | | | | | |

ACCOUNT NUMBER AND TITLE: 136300 PENALTIES AND FINES RECEIVABLE - TAXES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C402 | C420 | E604 | | A195 | C143 | D406 | |
| C404AP | C422 | F144AP | | C109 | C146 | E508 | |
| C416 | D310 | H100 | | C141AP | D306 | H200 | |

ACCOUNT NUMBER AND TITLE: 136500 ALLOWANCE FOR LOSS ON PENALTIES AND FINES RECEIVABLE - LOANS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D306 | D406 | E508 | | D310 | D420 | D424 | E604 |

ACCOUNT NUMBER AND TITLE: 136700 ALLOWANCE FOR LOSS ON PENALTIES AND FINES RECEIVABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D306 | D406 | E508 | | D310 | D420 | D424 | E604 |

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ACCOUNT NUMBER AND TITLE: 136800 ALLOWANCE FOR LOSS ON PENALTIES AND FINES RECEIVABLE - TAXES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D306 | D406 | E508 | | D310 | D420 | D424 | E604 |

ACCOUNT NUMBER AND TITLE: 137000 ADMINISTRATIVE FEES RECEIVABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C402 | C420 | E604 | | A195 | C143 | D407 | |
| C404AP | C422 | F144AP | | C109 | C146 | E508 | |
| C416 | D310 | H100 | | C141AP | D306 | H200 | |

ACCOUNT NUMBER AND TITLE: 137100 ADMINISTRATIVE FEES RECEIVABLE - LOANS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C402 | C420 | E604 | | A195 | C143 | D407 | |
| C404AP | C422 | F144AP | | C109 | C146 | E508 | |
| C416 | D310 | H100 | | C141AP | D306 | H200 | |

ACCOUNT NUMBER AND TITLE: 137300 ADMINISTRATIVE FEES RECEIVABLE - TAXES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C402 | C420 | E604 | | A195 | C143 | D407 | |
| C404AP | C422 | F144AP | | C109 | C146 | E508 | |
| C416 | D310 | H100 | | C141AP | D306 | H200 | |

ACCOUNT NUMBER AND TITLE: 137500 ALLOWANCE FOR LOSS ON ADMINISTRATIVE FEES RECEIVABLE - LOANS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D306 | D407 | E508 | | D310 | D420 | D424 | E604 |

ACCOUNT NUMBER AND TITLE: 137700 ALLOWANCE FOR LOSS ON ADMINISTRATIVE FEES RECEIVABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D306 | D407 | E508 | | D310 | D420 | D424 | E604 |

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ACCOUNT NUMBER AND TITLE: 137800 ALLOWANCE FOR LOSS ON ADMINISTRATIVE FEES RECEIVABLE - TAXES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D306 | D407 | E508 | | D310 | D420 | D424 | E604 |

ACCOUNT NUMBER AND TITLE: 138000 LOANS RECEIVABLE - TROUBLED ASSETS RELIEF PROGRAM

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C408 | C446 | E604 | | C107 | D306 | E508 | |
| C433 | D310 | | | C153 | D413 | | |

ACCOUNT NUMBER AND TITLE: 138100 INTEREST RECEIVABLE - LOANS - TROUBLED ASSETS RELIEF PROGRAM

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C420 | C436 | E604 | | C107 | C143 | D306 | E508 |
| C434 | D310 | F144AP | | C141AP | C446 | D415 | |

ACCOUNT NUMBER AND TITLE: 138400 INTEREST RECEIVABLE - FOREIGN CURRENCY DENOMINATED ASSETS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B144 | C420 | F144AP | | C115 | C126 | C157 | |

ACCOUNT NUMBER AND TITLE: 138500 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - LOANS - TROUBLED ASSETS RELIEF PROGRAM

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D306 | D402R | D415 | E508 | C434 | D402 | E604 | |
| | | | | D310 | D424 | | |

ACCOUNT NUMBER AND TITLE: 138900 ALLOWANCE FOR SUBSIDY - LOANS - TROUBLED ASSETS RELIEF PROGRAM

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D306 | D413 | E118 | E508 | C103 | C118 | C438 | E604 |
| | | | | C107 | C433 | D310 | |

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ACCOUNT NUMBER AND TITLE: 139900 ALLOWANCE FOR SUBSIDY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C163 | D306 | D580 | E508 | A202AP | C103 | C163 | C438 |
| C612 | D414 | E118 | | A204 | C109 | C412 | D310 |
| | | | | B104AP | C118 | C428 | E604 |

ACCOUNT NUMBER AND TITLE: 141000 ADVANCES AND PREPAYMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A496 | B308 | B410 | D310 | A494 | B604 | C130 | D306 |
| A550 | B309 | D122 | H100 | A548 | C112 | D130 | H200 |

ACCOUNT NUMBER AND TITLE: 151100 OPERATING MATERIALS AND SUPPLIES HELD FOR USE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D106 | D310 | D566R | B108AP | C646 | D306 | D566 |
| B406 | D107 | D526AP | D569 | C132 | C648 | D308AP | D568 |
| B604 | D126 | D530 | E602 | C134 | D102 | D418 | E406 |
| C164 | D134 | D546 | E606 | C414 | D108 | D542 | E510 |
| | | | | C644 | D110 | D544 | E602 |

ACCOUNT NUMBER AND TITLE: 151200 OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D106 | D134 | E602 | B108AP | C414 | D110 | D546 |
| B406 | D107 | D310 | E606 | C132 | D102 | D306 | E510 |
| B604 | D126 | D544 | | C134 | D108 | D308AP | |

ACCOUNT NUMBER AND TITLE: 151300 OPERATING MATERIALS AND SUPPLIES - EXCESS, OBSOLETE, AND UNSERVICEABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D310 | D542 | E602 | E606 | C626 | D306 | D546 | E510 |

ACCOUNT NUMBER AND TITLE: 151400 OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D310 | D526 | E606 | | D306 | D526AP | D530 | E510 |

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ACCOUNT NUMBER AND TITLE: 151900 OPERATING MATERIALS AND SUPPLIES - ALLOWANCE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C644 | C648 | D528R | | D310 | D528 | E606 | |
| C646 | D306 | E510 | | | | | |

ACCOUNT NUMBER AND TITLE: 152100 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: 152200 INVENTORY HELD IN RESERVE FOR FUTURE SALE

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

ACCOUNT NUMBER AND TITLE: 152300 INVENTORY HELD FOR REPAIR

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C430 | D524 | E412 | E602 | D306 | D524R | E510 | |
| D310 | D534 | E414 | E606 | D428 | D536 | | |

ACCOUNT NUMBER AND TITLE: 152400 INVENTORY - EXCESS, OBSOLETE, AND UNSERVICEABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D310 | D523 | E602 | E606 | C626 | D306 | D428 | E510 |

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ACCOUNT NUMBER AND TITLE: 152500 INVENTORY - RAW MATERIALS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | E602 | B108AP | C646 | D306 | E406 |
| B406 | D106 | D134 | E606 | C132 | C648 | D308AP | E510 |
| B604 | D107 | D310 | | C134 | D102 | D418 | |
| | | | | C414 | D108 | D428 | |
| | | | | C644 | D110 | D516 | |

ACCOUNT NUMBER AND TITLE: 152600 INVENTORY - WORK-IN-PROCESS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D106 | D134 | D516 | E602 | B108AP | C646 | D306 | E116 |
| D107 | D310 | E114 | E606 | C132 | C648 | D308AP | E406 |
| D126 | D514 | E404 | | C134 | D102 | D418 | E510 |
| | | | | C414 | D108 | D428 | |
| | | | | C644 | D110 | D520 | |

ACCOUNT NUMBER AND TITLE: 152700 INVENTORY - FINISHED GOODS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D106 | D310 | D540 | B108AP | C648 | D418 | D538 |
| B406 | D107 | D520 | E114 | C132 | D102 | D428 | D540R |
| B604 | D126 | D522R | E602 | C134 | D108 | D522 | E116 |
| C164 | D134 | D524R | E606 | C414 | D110 | D523 | E406 |
| | | | | C644 | D306 | D524 | E408 |
| | | | | C646 | D308AP | D534 | E510 |

ACCOUNT NUMBER AND TITLE: 152900 INVENTORY - ALLOWANCE

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

ACCOUNT NUMBER AND TITLE: 153100 SEIZED MONETARY INSTRUMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C166 | D310 | E606 | | C170 | D306 | E510 | |
| | | | | C174R | D555 | | |

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ACCOUNT NUMBER AND TITLE: 153200 SEIZED CASH DEPOSITED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C170 | D310 | | | D306 | D506 | D588 | |

ACCOUNT NUMBER AND TITLE: 154100 FORFEITED PROPERTY HELD FOR SALE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B432 | C178 | D554 | | C636R | C646 | D418 | D558 |
| B434 | D310 | E606 | | C638 | C648 | D430 | D562 |
| | | | | C644 | D306 | D556 | E510 |

ACCOUNT NUMBER AND TITLE: 154200 FORFEITED PROPERTY HELD FOR DONATION OR USE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D310 | D558 | D562 | E606 | D306 | D560 | E510 | |
| | | | | D430 | E504 | | |

ACCOUNT NUMBER AND TITLE: 154900 FORFEITED PROPERTY - ALLOWANCE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B130 | C646 | D306 | D430 | D310 | E418 | E606 | |
| C644 | C648 | D418 | E510 | | | | |

ACCOUNT NUMBER AND TITLE: 155100 FORECLOSED PROPERTY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B116 | C161 | C163 | D426 | C109 | C614 | C628 | E510 |
| B428 | C162 | D310 | E606 | C612 | C616 | D306 | |

ACCOUNT NUMBER AND TITLE: 155900 FORECLOSED PROPERTY - ALLOWANCE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B114 | D306 | E510 | | D310 | D426 | D518 | E606 |

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ACCOUNT NUMBER AND TITLE: 156100 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: 156900 COMMODITIES - ALLOWANCE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C642 | C646 | D306 | D432 | D310 | D564 | E606 | |
| C644 | C648 | D418 | E510 | | | | |

ACCOUNT NUMBER AND TITLE: 157100 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 | |

ACCOUNT NUMBER AND TITLE: 157200 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: 159100 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 | |

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ACCOUNT NUMBER AND TITLE: 159900 OTHER RELATED PROPERTY - ALLOWANCE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C644 | C648 | D418 | | D310 | E606 | | |
| C646 | D306 | E510 | | | | | |

ACCOUNT NUMBER AND TITLE: 161000 INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B124 | B146 | C784 | E608 | B141 | C123 | C603 | C608 |
| B126 | B165 | D310 | H100 | B210 | C124 | C604 | C611 |
| B128 | B166 | D591 | | C120 | C125 | C605 | D306 |
| B132 | C148 | D602 | | C121 | C431 | C606 | E512 |
| | | | | C122 | C602 | C607 | H200 |

ACCOUNT NUMBER AND TITLE: 161100 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: 161200 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 | |

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ACCOUNT NUMBER AND TITLE: 161300 AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C122 | C603 | D310 | E512 | C124 | C607 | D306 | E608 |
| C123 | C604 | E115 | E608 | C125 | C608 | E117R | H200 |
| C602 | C605 | E117 | H100 | C606 | C611 | E512 | |

ACCOUNT NUMBER AND TITLE: 161800 MARKET ADJUSTMENT - INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D310 | E512 | E608 | H100 | D306 | E512 | H200 | |
| | | | | D589 | E608 | | |

ACCOUNT NUMBER AND TITLE: 162000 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 | |

ACCOUNT NUMBER AND TITLE: 162100 DISCOUNT ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C124 | C607 | C622 | E512 | B128 | D310 | H100 | |
| C125 | C608 | D306 | H200 | B166 | E608 | | |
| C606 | C611 | D600 | | | | | |

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ACCOUNT NUMBER AND TITLE: 162200 PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B126 | D310 | H100 | | C122 | C603 | C624 | E512 |
| B165 | E608 | | | C123 | C604 | D306 | H200 |
| | | | | C602 | C605 | D600 | |

ACCOUNT NUMBER AND TITLE: 162300 AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C122 | C604 | D310 | E608 | C124 | C607 | C706 | E512 |
| C123 | C605 | E115 | H100 | C125 | C608 | C708 | E608 |
| C202 | C624 | E117 | | C204 | C611 | D306 | H200 |
| C602 | C702 | E121 | | C606 | C622 | E117R | |
| C603 | C704 | E512 | | | | | |

ACCOUNT NUMBER AND TITLE: 163000 INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B128 | D310 | H100 | | C128 | C618 | E512 | |
| B166 | E608 | | | C611 | D306 | H200 | |

ACCOUNT NUMBER AND TITLE: 163100 DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C128 | C618 | E512 | | B128 | D310 | H100 | |
| C611 | D306 | H200 | | B166 | E608 | | |

ACCOUNT NUMBER AND TITLE: 163300 AMORTIZATION OF DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D310 | E119 | H100 | | C128 | C618 | E512 | |
| E113 | E608 | | | C611 | D306 | H200 | |

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

ACCOUNT NUMBER AND TITLE: 164200 PREFERRED STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B160 | B162 | B163 | | C200 | C204 | C704 | C708 |
| | | | | C202 | C702 | C706 | |

ACCOUNT NUMBER AND TITLE: 164400 COMMON STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B160 | B162 | B163 | | C200 | C204 | C704 | C708 |
| | | | | C202 | C702 | C706 | |

ACCOUNT NUMBER AND TITLE: 164600 DISCOUNT ON SECURITIES ACCOUNT FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C204 | C706 | C708 | | B163 | | | |

ACCOUNT NUMBER AND TITLE: 164700 PREMIUM ON SECURITIES ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B162 | | | | C202 | C702 | C704 | |

ACCOUNT NUMBER AND TITLE: 165000 PREFERRED STOCK IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B200 | | | | C609 | | | |

ACCOUNT NUMBER AND TITLE: 165100 MARKET ADJUSTMENT - SENIOR PREFERRED STOCK IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D503 | | | | C609 | D503R | | |

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

ACCOUNT NUMBER AND TITLE: 165200 COMMON STOCK WARRANTS IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B200 | | | | C609 | | | |

ACCOUNT NUMBER AND TITLE: 165300 MARKET ADJUSTMENT - COMMON STOCK WARRANTS IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D503 | | | | C609 | D503R | | |

ACCOUNT NUMBER AND TITLE: 167000 FOREIGN INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B153 | C113 | D600 | | B146 | C127 | C601 | |
| | | | | C126 | C600 | D601 | |

ACCOUNT NUMBER AND TITLE: 167100 DISCOUNT ON FOREIGN INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C423 | C601 | | | B153 | D600 | | |

ACCOUNT NUMBER AND TITLE: 167200 PREMIUM ON FOREIGN INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B153 | D600 | | | C419 | C600 | | |

ACCOUNT NUMBER AND TITLE: 167900 FOREIGN EXCHANGE RATE REVALUE ADJUSTMENTS - INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D575 | D592 | D601 | | D573 | D594 | D603 | |

ACCOUNT NUMBER AND TITLE: 169000 OTHER INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D310 | E608 | H100 | | C622 | D306 | H200 | |
| | | | | C624 | E512 | | |

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

ACCOUNT NUMBER AND TITLE: 171100 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: 171200 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: 171900 ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C644 | C648 | D418 | E510 | D310 | E120 | E606 | |
| C646 | D306 | E502 | | | | | |

ACCOUNT NUMBER AND TITLE: 172000 CONSTRUCTION-IN-PROGRESS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D106 | D134 | E606 | B108AP | C644 | D110 | E510 |
| B406 | D107 | D310 | H100 | C132 | C646 | D306 | H200 |
| B604 | D126 | D514 | | C134 | C648 | D308AP | |
| | | | | C414 | D102 | D418 | |
| | | | | C613 | D108 | D510 | |

ACCOUNT NUMBER AND TITLE: 173000 BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

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

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

ACCOUNT NUMBER AND TITLE: 173900 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C613 | C646 | D306 | E502 | D310 | E120 | E606 | |
| C644 | C648 | D418 | E510 | | | | |

ACCOUNT NUMBER AND TITLE: 174000 OTHER STRUCTURES AND FACILITIES

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

ACCOUNT NUMBER AND TITLE: 174900 ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C613 | C646 | D306 | E502 | D310 | D434 | E120 | E606 |
| C644 | C648 | D418 | E510 | | | | |

ACCOUNT NUMBER AND TITLE: 175000 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: 175900 ACCUMULATED DEPRECIATION ON EQUIPMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C610 | D306 | E502 | | D310 | E120 | E606 | |
| C613 | D418 | E510 | | | | | |

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

ACCOUNT NUMBER AND TITLE: 181000 ASSETS UNDER CAPITAL LEASE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B438 | D310 | E606 | H100 | B108AP | C610 | D108 | E510 |
| | | | | C132 | C613 | D306 | H200 |
| | | | | C134 | C644 | D308AP | |
| | | | | C414 | C648 | D418 | |

ACCOUNT NUMBER AND TITLE: 181900 ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C610 | C644 | D306 | E510 | D310 | E120 | E606 | |
| C613 | C648 | D418 | | | | | |

ACCOUNT NUMBER AND TITLE: 182000 LEASEHOLD IMPROVEMENTS

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

ACCOUNT NUMBER AND TITLE: 182900 ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C610 | C644 | D306 | E510 | D310 | E120 | E606 | |
| C613 | C648 | D418 | | | | | |

ACCOUNT NUMBER AND TITLE: 183000 INTERNAL-USE SOFTWARE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | D512 | B108AP | C610 | D110 | E510 |
| B406 | D106 | D134 | E606 | C132 | C613 | D306 | H200 |
| B604 | D107 | D310 | H100 | C134 | D102 | D308AP | |
| | | | | C414 | D108 | D418 | |

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

ACCOUNT NUMBER AND TITLE: 183200 INTERNAL-USE SOFTWARE IN DEVELOPMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D106 | D134 | E606 | B108AP | C610 | D110 | D512 |
| B406 | D107 | D310 | H100 | C132 | C613 | D306 | E510 |
| B604 | D126 | D514 | | C134 | D102 | D308AP | H200 |
| | | | | C414 | D108 | D418 | |

ACCOUNT NUMBER AND TITLE: 183900 ACCUMULATED AMORTIZATION ON INTERNAL-USE SOFTWARE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C610 | D306 | E510 | | D310 | E120 | E606 | |
| C613 | D418 | | | | | | |

ACCOUNT NUMBER AND TITLE: 184000 OTHER NATURAL RESOURCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | E606 | B108AP | C414 | D108 | D308AP |
| B406 | D106 | D134 | H100 | C132 | C613 | D110 | E510 |
| B604 | D107 | D310 | | C134 | D102 | D306 | H200 |

ACCOUNT NUMBER AND TITLE: 184900 ALLOWANCE FOR DEPLETION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C613 | D306 | E510 | | D310 | E120 | E606 | |

ACCOUNT NUMBER AND TITLE: 189000 OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

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

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

ACCOUNT NUMBER AND TITLE: 189900 ACCUMULATED DEPRECIATION ON OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C610 | C644 | D306 | E502 | D310 | E120 | E606 | |
| C613 | C648 | D418 | E510 | | | | |

ACCOUNT NUMBER AND TITLE: 192300 CONTINGENT RECEIVABLE FOR CAPITAL TRANSFERS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D310 | E516 | | | D306 | D581 | | |

ACCOUNT NUMBER AND TITLE: 192500 CAPITAL TRANSFERS RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D310 | D581 | | | C196 | D306 | | |

ACCOUNT NUMBER AND TITLE: 199000 OTHER ASSETS

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

ACCOUNT NUMBER AND TITLE: 199500 GENERAL PROPERTY, PLANT, AND EQUIPMENT PERMANENTLY REMOVED BUT NOT YET DISPOSED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C613 | | | | C615 | | | |

ACCOUNT NUMBER AND TITLE: 211000 ACCOUNTS PAYABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A492 | B135AP | B446 | D308AP | A492R | B416 | C614 | E109 |
| B110 | B137AP | D102 | D508 | A501 | B428 | D106 | E204AP |
| B120 | B210 | D110 | F128 | B402 | B430 | D107 | E412 |
| B121 | B408 | D308 | | B406 | B436 | D134 | |
| | | | | B412 | B444 | D312 | |

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

ACCOUNT NUMBER AND TITLE: 211200 ACCOUNTS PAYABLE FOR FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B110 | B121 | B137AP | D308 | C609 | D312 | | |
| B120 | B135AP | B408 | | | | | |

ACCOUNT NUMBER AND TITLE: 212000 DISBURSEMENTS IN TRANSIT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B110 | D308 | | | B408 | B410 | D312 | |

ACCOUNT NUMBER AND TITLE: 213000 CONTRACT HOLDBACKS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B110 | D102 | D308 | | B402 | D106 | D134 | D508 |
| B408 | D110 | D308AP | | B406 | D107 | D312 | |

ACCOUNT NUMBER AND TITLE: 214000 ACCRUED INTEREST PAYABLE - NOT OTHERWISE CLASSIFIED

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

ACCOUNT NUMBER AND TITLE: 214100 ACCRUED INTEREST PAYABLE - DEBT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B112 | D110 | D308AP | | B418 | D107 | D312 | |
| D102 | D308 | | | D106 | D134 | | |

ACCOUNT NUMBER AND TITLE: 215000 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 | | | | | |

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

ACCOUNT NUMBER AND TITLE: 215500 EXPENDITURE TRANSFERS PAYABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A500R | D141 | D308 | F123AP | A500 | D140 | D312 | E610 |
| A504 | D142 | E514 | | | | | |

ACCOUNT NUMBER AND TITLE: 216000 ENTITLEMENT BENEFITS DUE AND PAYABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B110 | D102 | D308 | | B420 | D107 | D312 | |
| B408 | D110 | D308AP | | D106 | D134 | E106 | |

ACCOUNT NUMBER AND TITLE: 217000 SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B105 | D308 | E514 | | B420 | D312 | E610 | |

ACCOUNT NUMBER AND TITLE: 218000 LOAN GUARANTEE LIABILITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B104 | D147 | D308 | E514 | A202AP | C103 | C428 | D580 |
| | | | | A204 | C117 | C438 | E122 |
| | | | | B104AP | C118 | D312 | E610 |

ACCOUNT NUMBER AND TITLE: 219000 OTHER LIABILITIES WITH RELATED BUDGETARY OBLIGATIONS

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

ACCOUNT NUMBER AND TITLE: 219100 EMPLOYEE HEALTH CARE LIABILITY INCURRED BUT NOT REPORTED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D102 | D110 | D308 | D308AP | B402 | D106 | D134 | E102 |
| | | | | B420 | D107 | D312 | |

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

ACCOUNT NUMBER AND TITLE: 219200 SPECIAL DRAWING RIGHT (SDR) CERTIFICATES ISSUED TO FEDERAL RESERVE BANKS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| | | | | D591 | | | |

ACCOUNT NUMBER AND TITLE: 219300 ALLOCATION OF SPECIAL DRAWING RIGHTS (SDRS)

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D610 | | | | D595 | D608 | | |

ACCOUNT NUMBER AND TITLE: 221000 ACCRUED FUNDED PAYROLL AND LEAVE

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

ACCOUNT NUMBER AND TITLE: 221100 WITHHOLDINGS PAYABLE

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

ACCOUNT NUMBER AND TITLE: 221300 EMPLOYER CONTRIBUTIONS AND PAYROLL TAXES PAYABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B110 | D102 | D308 | | B402 | D107 | D312 | |
| B408 | D110 | D308AP | | D106 | D134 | E104 | |

ACCOUNT NUMBER AND TITLE: 221500 OTHER POST EMPLOYMENT BENEFITS DUE AND PAYABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B110 | D102 | D308 | | D106 | D134 | E106 | |
| B408 | D110 | D308AP | | D107 | D312 | | |

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

ACCOUNT NUMBER AND TITLE: 221600 PENSION BENEFITS DUE AND PAYABLE TO BENEFICIARIES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D102 | D110 | D308 | D308AP | D106 | D134 | E106 | |
| | | | | D107 | D312 | | |

ACCOUNT NUMBER AND TITLE: 221700 BENEFIT PREMIUMS PAYABLE TO CARRIERS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D102 | D110 | D308 | D308AP | D106 | D134 | E106 | |
| | | | | D107 | D312 | | |

ACCOUNT NUMBER AND TITLE: 221800 LIFE INSURANCE BENEFITS DUE AND PAYABLE TO BENEFICIARIES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D102 | D110 | D308 | D308AP | D106 | D134 | E106 | |
| | | | | D107 | D312 | | |

ACCOUNT NUMBER AND TITLE: 222000 UNFUNDED LEAVE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D308 | E514 | | | B420 | D312 | E610 | |

ACCOUNT NUMBER AND TITLE: 222500 UNFUNDED FECA LIABILITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D308 | E514 | | | B422 | D312 | E610 | |

ACCOUNT NUMBER AND TITLE: 229000 OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D308 | E514 | | | B420 | B422 | D312 | E610 |

ACCOUNT NUMBER AND TITLE: 231000 LIABILITY FOR ADVANCES AND PREPAYMENTS

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

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

ACCOUNT NUMBER AND TITLE: 232000 OTHER DEFERRED REVENUE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C118 | C426 | D308 | D562 | B432 | B602 | C116 | |
| C424 | C636R | D558 | | B434 | C114 | D312 | |

ACCOUNT NUMBER AND TITLE: 240000 LIABILITY FOR NONFIDUCIARY DEPOSIT FUNDS AND UNDEPOSITED COLLECTIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C144R | C605 | D506 | | C108 | C170 | C603 | E115 |
| C417R | C611 | D588 | | C144 | C417 | C607 | E119 |

ACCOUNT NUMBER AND TITLE: 241000 LIABILITY FOR CLEARING ACCOUNTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D507 | | | | C111 | | | |

ACCOUNT NUMBER AND TITLE: 251000 PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B120 | B121AP | B135AP | D308 | A156 | D312 | E610 | |
| B121 | B131 | B137AP | E514 | | | | |

ACCOUNT NUMBER AND TITLE: 251100 CAPITALIZED LOAN INTEREST PAYABLE - NON-CREDIT REFORM

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B113 | B121 | B135AP | B137AP | A156 | B440 | | |

ACCOUNT NUMBER AND TITLE: 252000 PRINCIPAL PAYABLE TO THE FEDERAL FINANCING BANK

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B120 | B121AP | B135AP | D308 | A156 | D312 | E610 | |
| B121 | B131 | B137AP | E514 | | | | |

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

ACCOUNT NUMBER AND TITLE: 253000 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C780 | D308 | | | B123 | B125 | B127 | D312 |

ACCOUNT NUMBER AND TITLE: 253100 DISCOUNT ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B127 | D312 | | | D308 | | | |

ACCOUNT NUMBER AND TITLE: 253200 PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D308 | | | | B125 | D312 | | |

ACCOUNT NUMBER AND TITLE: 253300 AMORTIZATION OF DISCOUNT ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D308 | | | | D312 | E124 | | |

ACCOUNT NUMBER AND TITLE: 253400 AMORTIZATION OF PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D312 | E126 | | | D308 | | | |

ACCOUNT NUMBER AND TITLE: 254000 PARTICIPATION CERTIFICATES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D308 | | | | D312 | | | |

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

ACCOUNT NUMBER AND TITLE: 259000 OTHER DEBT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B122 | D308 | | | D312 | | | |

ACCOUNT NUMBER AND TITLE: 261000 ACTUARIAL PENSION LIABILITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B103 | D570 | E514 | | B420 | D312 | D571 | E610 |
| D308 | E106 | | | | | | |

ACCOUNT NUMBER AND TITLE: 262000 ACTUARIAL HEALTH INSURANCE LIABILITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D308 | D570 | E514 | | B420 | D312 | D571 | E610 |

ACCOUNT NUMBER AND TITLE: 263000 ACTUARIAL LIFE INSURANCE LIABILITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D308 | D570 | E514 | | B420 | D312 | D571 | E610 |

ACCOUNT NUMBER AND TITLE: 265000 ACTUARIAL FECA LIABILITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B426R | D308 | E514 | | B426 | D312 | E610 | |

ACCOUNT NUMBER AND TITLE: 266000 ACTUARIAL LIABILITIES FOR FEDERAL INSURANCE AND GUARANTEE PROGRAMS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B426R | D308 | E514 | | B420 | B426 | D312 | E610 |

ACCOUNT NUMBER AND TITLE: 267000 ACTUARIAL LIABILITIES FOR TREASURY-MANAGED BENEFIT PROGRAMS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B426R | D308 | E514 | | B420 | B426 | D312 | E610 |

ACCOUNT NUMBER AND TITLE: 269000 OTHER ACTUARIAL LIABILITIES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B426R | D308 | D570 | E514 | B420 | D312 | E610 | |
| | | | | B426 | D571 | | |

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ACCOUNT NUMBER AND TITLE: 291000 PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B114 | D308 | E514 | | D312 | D426 | E610 | |

ACCOUNT NUMBER AND TITLE: 292000 CONTINGENT LIABILITIES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B424R | D308 | E514 | | B424 | E610 | | |

ACCOUNT NUMBER AND TITLE: 292200 CONTINGENT LIABILITIES - FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B202 | B424R | | | B424 | | | |

ACCOUNT NUMBER AND TITLE: 292300 CONTINGENT LIABILITY FOR CAPITAL TRANSFERS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| E514 | | | | B425 | E610 | | |

ACCOUNT NUMBER AND TITLE: 294000 CAPITAL LEASE LIABILITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B110 | B408 | D308 | E514 | B438 | D312 | E610 | |

ACCOUNT NUMBER AND TITLE: 296000 ACCOUNTS PAYABLE FROM CANCELED APPROPRIATIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D145 | D308 | E514 | | D312 | E610 | F130 | |

ACCOUNT NUMBER AND TITLE: 297000 LIABILITY FOR CAPITAL TRANSFERS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B119 | B136 | D308 | E514 | A143 | D312 | E610 | |

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ACCOUNT NUMBER AND TITLE: 298000 CUSTODIAL LIABILITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C149AP | C153AP | D422 | F124 | C141AP | C402AP | D312 | |
| C151AP | D308 | D424AP | | C142 | C404 | | |

ACCOUNT NUMBER AND TITLE: 298500 LIABILITY FOR NON-ENTITY ASSETS NOT REPORTED ON THE STATEMENT OF CUSTODIAL ACTIVITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C149AP | C153AP | F124 | | C145AP | C403AP | C435AP | E516AP |
| C151AP | D420R | F125 | | C147 | C405 | C437 | |
| | | | | C196AP | C420AP | D503AP | |

ACCOUNT NUMBER AND TITLE: 299000 OTHER LIABILITIES WITHOUT RELATED BUDGETARY OBLIGATIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A141 | C174R | D308 | E504 | A132 | B420 | D148 | E610 |
| C170 | D112 | D555 | E514 | A134 | C150 | D312 | |
| | | | | A136 | C166 | D562 | |

ACCOUNT NUMBER AND TITLE: 299500 ESTIMATED CLEANUP COST LIABILITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B436 | D308 | D434 | E514 | B420 | D312 | E610 | |

ACCOUNT NUMBER AND TITLE: 310000 UNEXPENDED APPROPRIATIONS - CUMULATIVE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F342 | | | | F342 | | | |

ACCOUNT NUMBER AND TITLE: 310100 UNEXPENDED APPROPRIATIONS - APPROPRIATIONS RECEIVED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F108 | F342 | | | A104 | A170 | A198 | F108R |
| | | | | A110 | A196AP | A199AP | |
| | | | | A155 | A197 | F107 | |

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ACCOUNT NUMBER AND TITLE: 310200 UNEXPENDED APPROPRIATIONS - TRANSFERS-IN

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

ACCOUNT NUMBER AND TITLE: 310300 UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT

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

ACCOUNT NUMBER AND TITLE: 310500 UNEXPENDED APPROPRIATIONS - PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D304 | D306AP | D308AP | | D310R | D312R | F342 | |

ACCOUNT NUMBER AND TITLE: 310600 UNEXPENDED APPROPRIATIONS - ADJUSTMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A112 | A136 | F106 | F122 | F342 | | | |
| A132 | A169 | F120 | F128AP | | | | |

ACCOUNT NUMBER AND TITLE: 310700 UNEXPENDED APPROPRIATIONS - USED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A146AP | B134 | B436AP | D134AP | C132R | C137R | D102R | F128R |
| A514AP | B202AP | B438AP | E102AP | C134R | C138R | D108R | F342 |
| B102AP | B402AP | B604AP | E104AP | C136R | C139R | D110R | |
| B105AP | B406AP | C136AP | E106AP | | | | |
| B106AP | B412AP | C408AP | E108AP | | | | |
| B107AP | B416AP | D106AP | E109AP | | | | |
| B109AP | B418AP | D107AP | E204AP | | | | |
| B122AP | B428AP | D114AP | E412AP | | | | |
| B130AP | B430AP | D126AP | | | | | |

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ACCOUNT NUMBER AND TITLE: 310800 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D304 | D306AP | D308AP | | D310R | D312R | F342 | |

ACCOUNT NUMBER AND TITLE: 310900 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D302 | D306AP | D308AP | | D310R | D312R | F342 | |

ACCOUNT NUMBER AND TITLE: 331000 CUMULATIVE RESULTS OF OPERATIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | F340 | | | F336 | F338 | | |

ACCOUNT NUMBER AND TITLE: 340000 FIDUCIARY NET ASSETS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| H300 | H312 | | | H301 | H310 | | |

ACCOUNT NUMBER AND TITLE: 341000 CONTRIBUTIONS TO FIDUCIARY NET ASSETS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| H310 | | | | H100 | | | |

ACCOUNT NUMBER AND TITLE: 342000 WITHDRAWALS OR DISTRIBUTIONS OF FIDUCIARY NET ASSETS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| H200 | | | | H312 | | | |

ACCOUNT NUMBER AND TITLE: 403200 ESTIMATED INDEFINITE CONTRACT AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A176 | | | | A168 | F112 | | |

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ACCOUNT NUMBER AND TITLE: 403400 ANTICIPATED ADJUSTMENTS TO CONTRACT AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A172 | A178R | F114 | | A178 | F118 | | |

ACCOUNT NUMBER AND TITLE: 404200 ESTIMATED INDEFINITE BORROWING AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A162 | | | | A154 | F112 | | |

ACCOUNT NUMBER AND TITLE: 404400 ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A158 | A159 | F114 | | A164 | F118 | | |

ACCOUNT NUMBER AND TITLE: 404700 ANTICIPATED TRANSFERS TO THE GENERAL FUND OF THE TREASURY - CURRENT-YEAR AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B119 | B120 | B136 | F114 | A142 | A143 | F118 | |

ACCOUNT NUMBER AND TITLE: 404800 ANTICIPATED TRANSFERS TO THE GENERAL FUND OF THE TREASURY - PRIOR-YEAR BALANCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B119 | B120 | B136 | F114 | A142 | A143 | F113 | |

ACCOUNT NUMBER AND TITLE: 406000 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: 407000 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: 408100 AMOUNTS APPROPRIATED FROM A SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE - TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A542 | F374 | | | A540 | F374R | | |

ACCOUNT NUMBER AND TITLE: 408200 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES - TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A542 | F376 | | | A540 | | | |

ACCOUNT NUMBER AND TITLE: 408300 TRANSFERS - CURRENT-YEAR AUTHORITY - RECEIVABLE - TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A542 | F378 | | | A540 | F378R | | |

ACCOUNT NUMBER AND TITLE: 411100 DEBT LIQUIDATION APPROPRIATIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A104 | A197AP | F108R | | A199 | F108 | F302 | |
| A196 | A199R | | | | | | |

ACCOUNT NUMBER AND TITLE: 411200 LIQUIDATION OF DEFICIENCY - APPROPRIATIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A104 | A196 | A197AP | A199R | A199 | F302 | | |

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ACCOUNT NUMBER AND TITLE: 411300 APPROPRIATED RECEIPTS DERIVED FROM UNAVAILABLE TRUST OR SPECIAL FUND RECEIPTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A184 | | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 411400 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: 411500 LOAN SUBSIDY APPROPRIATION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A104 | A196 | A197AP | A199R | A199 | F302 | | |

ACCOUNT NUMBER AND TITLE: 411600 DEBT FORGIVENESS APPROPRIATION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A104 | A196 | A197AP | A199R | A199 | F302 | | |

ACCOUNT NUMBER AND TITLE: 411700 LOAN ADMINISTRATIVE EXPENSE APPROPRIATION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A104 | A196 | A197AP | A199R | A199 | F302 | | |

ACCOUNT NUMBER AND TITLE: 411800 REESTIMATED LOAN SUBSIDY APPROPRIATION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A104 | F108R | | | F108 | F302 | | |

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ACCOUNT NUMBER AND TITLE: 411900 OTHER APPROPRIATIONS REALIZED

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

ACCOUNT NUMBER AND TITLE: 412000 ANTICIPATED INDEFINITE APPROPRIATIONS

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

ACCOUNT NUMBER AND TITLE: 412100 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - RECEIVABLE - CANCELLATION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A519 | F123AP | | | F369 | | | |

ACCOUNT NUMBER AND TITLE: 412300 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - RECEIVABLE - TEMPORARY REDUCTION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A418AP | A518 | | | F366 | | | |

ACCOUNT NUMBER AND TITLE: 412400 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - PAYABLE - TEMPORARY REDUCTION/CANCELLATION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F360 | F368 | | | A522 | A523 | | |

ACCOUNT NUMBER AND TITLE: 412500 LOAN MODIFICATION ADJUSTMENT TRANSFER APPROPRIATION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A202 | | | | F302 | | | |

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ACCOUNT NUMBER AND TITLE: 412600 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A173 | A516 | F374R | | A175 | A518 | A524 | F374 |
| | | | | A418AP | A519 | F123AP | |

ACCOUNT NUMBER AND TITLE: 412700 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - PAYABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A522 | A523 | A526 | | A520 | | | |

ACCOUNT NUMBER AND TITLE: 412800 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-IN

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A524 | A528 | | | A418AP | A518 | F302 | |

ACCOUNT NUMBER AND TITLE: 412900 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-OUT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A522 | A530R | A531 | F302 | A526 | A530 | | |

ACCOUNT NUMBER AND TITLE: 413000 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY WITHDRAWN

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F302 | | | | A169 | | | |

ACCOUNT NUMBER AND TITLE: 413100 CURRENT-YEAR CONTRACT AUTHORITY REALIZED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A166 | A168 | F112 | | F304 | | | |

ACCOUNT NUMBER AND TITLE: 413200 SUBSTITUTION OF CONTRACT AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A187 | F304 | | | A704 | | | |

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ACCOUNT NUMBER AND TITLE: 413300 DECREASES TO INDEFINITE CONTRACT AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F304 | | | | A172 | A174 | F113 | |

ACCOUNT NUMBER AND TITLE: 413400 CONTRACT AUTHORITY WITHDRAWN

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F304 | | | | D136 | | | |

ACCOUNT NUMBER AND TITLE: 413500 CONTRACT AUTHORITY LIQUIDATED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A169 | F304 | | | A170 | A171 | A175 | A187 |

ACCOUNT NUMBER AND TITLE: 413600 CONTRACT AUTHORITY TO BE LIQUIDATED BY TRUST FUNDS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A175 | | | | A173 | | | |

ACCOUNT NUMBER AND TITLE: 413700 TRANSFERS OF CONTRACT AUTHORITY - ALLOCATION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A177 | A180 | | | A179 | A181 | | |

ACCOUNT NUMBER AND TITLE: 413800 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A170 | A171 | A175 | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 413900 CONTRACT AUTHORITY CARRIED FORWARD

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F304 | | | | F304 | | | |

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ACCOUNT NUMBER AND TITLE: 414000 SUBSTITUTION OF BORROWING AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F306 | | | | A155 | A159 | | |

ACCOUNT NUMBER AND TITLE: 414100 CURRENT-YEAR BORROWING AUTHORITY REALIZED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A152 | A154 | F112 | | F306 | | | |

ACCOUNT NUMBER AND TITLE: 414200 ACTUAL REPAYMENT OF BORROWING AUTHORITY CONVERTED TO CASH

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F302 | | | | B120 | B121 | B135AP | B137AP |

ACCOUNT NUMBER AND TITLE: 414300 CURRENT-YEAR DECREASES TO INDEFINITE BORROWING AUTHORITY REALIZED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F306 | | | | A148 | A158 | F113 | |

ACCOUNT NUMBER AND TITLE: 414400 BORROWING AUTHORITY WITHDRAWN

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F306 | | | | D138 | | | |

ACCOUNT NUMBER AND TITLE: 414500 BORROWING AUTHORITY CONVERTED TO CASH

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F306 | | | | A156 | | | |

ACCOUNT NUMBER AND TITLE: 414600 ACTUAL REPAYMENTS OF DEBT, CURRENT-YEAR AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F302 | | | | B120 | B121AP | B135AP | |
| | | | | B121 | B131 | B137AP | |

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ACCOUNT NUMBER AND TITLE: 414700 ACTUAL REPAYMENTS OF DEBT, PRIOR-YEAR BALANCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F302 | | | | B120 | B121AP | B135AP | |
| | | | | B121 | B131 | B137AP | |

ACCOUNT NUMBER AND TITLE: 414800 RESOURCES REALIZED FROM BORROWING AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A156 | | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 414900 BORROWING AUTHORITY CARRIED FORWARD

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F306 | | | | F306 | | | |

ACCOUNT NUMBER AND TITLE: 415000 REAPPROPRIATIONS - TRANSFERS-IN

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A110 | | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 415100 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, CURRENT-YEAR AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F302 | | | | B119 | B136 | B139 | |

ACCOUNT NUMBER AND TITLE: 415200 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, PRIOR-YEAR BALANCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F302 | | | | B119 | B136 | B139 | |

ACCOUNT NUMBER AND TITLE: 415300 TRANSFERS OF CONTRACT AUTHORITY - NONALLOCATION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A161 | A167 | F305 | | A163 | A165 | | |

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ACCOUNT NUMBER AND TITLE: 415400 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY - NONALLOCATION - TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A160 | | | | A157 | F305 | | |

ACCOUNT NUMBER AND TITLE: 415700 AUTHORITY MADE AVAILABLE FROM RECEIPT OR APPROPRIATION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A192 | | | | F132 | F316 | F354 | |

ACCOUNT NUMBER AND TITLE: 415800 AUTHORITY MADE AVAILABLE FROM OFFSETTING COLLECTION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A194 | | | | F134 | F318 | F356 | |

ACCOUNT NUMBER AND TITLE: 416000 ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A468 | A476 | A478 | | A470 | A474 | F104 | |
| | | | | A472 | A532 | | |

ACCOUNT NUMBER AND TITLE: 416500 ALLOCATIONS OF AUTHORITY - ANTICIPATED FROM INVESTED BALANCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A402 | | | | A416 | F104 | | |

ACCOUNT NUMBER AND TITLE: 416600 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A416 | A424 | A430 | | A418AP | A422 | F376 | |
| | | | | A420 | A426 | | |

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ACCOUNT NUMBER AND TITLE: 416700 ALLOCATIONS OF REALIZED AUTHORITY - TRANSFERRED FROM INVESTED BALANCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A420 | | | | A430 | F302 | | |

ACCOUNT NUMBER AND TITLE: 416800 ALLOCATIONS OF REALIZED AUTHORITY RECLASSIFIED - AUTHORITY TO BE TRANSFERRED FROM INVESTED BALANCES - TEMPORARY REDUCTION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A418AP | A422 | F364 | | A424 | F362 | | |

ACCOUNT NUMBER AND TITLE: 417000 TRANSFERS - CURRENT-YEAR AUTHORITY

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

ACCOUNT NUMBER AND TITLE: 417100 NONALLOCATION TRANSFERS OF INVESTED BALANCES - RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A532 | F378R | | | A536 | F378 | | |

ACCOUNT NUMBER AND TITLE: 417200 NONALLOCATION TRANSFERS OF INVESTED BALANCES - PAYABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A538 | | | | A534 | | | |

ACCOUNT NUMBER AND TITLE: 417300 NONALLOCATION TRANSFERS OF INVESTED BALANCES - TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A536 | | | | A538 | F302 | | |

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ACCOUNT NUMBER AND TITLE: 417500 ALLOCATION TRANSFERS OF CURRENT-YEAR AUTHORITY FOR NONINVESTED ACCOUNTS

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

ACCOUNT NUMBER AND TITLE: 417600 ALLOCATION TRANSFERS OF PRIOR-YEAR BALANCES

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

ACCOUNT NUMBER AND TITLE: 418000 ANTICIPATED TRANSFERS - PRIOR-YEAR BALANCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A468 | A476 | A478 | | A470 | A472 | A474 | F104 |

ACCOUNT NUMBER AND TITLE: 418300 ANTICIPATED BALANCE TRANSFERS - UNOBLIGATED BALANCES - LEGISLATIVE CHANGE OF PURPOSE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A468 | A476 | A478 | | A470 | A472 | A474 | F104 |

ACCOUNT NUMBER AND TITLE: 419000 TRANSFERS - PRIOR-YEAR BALANCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A472 | A474 | A480 | A482 | A476 | A484 | F302 | |
| | | | | A478 | A486 | | |

ACCOUNT NUMBER AND TITLE: 419100 BALANCE TRANSFERS - EXTENSION OF AVAILABILITY OTHER THAN REAPPROPRIATIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A460 | A462 | | | A464 | A466 | F302 | |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 419200 BALANCE TRANSFERS - UNEXPIRED TO EXPIRED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A408 | A410 | | | A412 | A414 | F302 | |

ACCOUNT NUMBER AND TITLE: 419300 BALANCE TRANSFERS - UNOBLIGATED BALANCES - LEGISLATIVE CHANGE OF PURPOSE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A472 | A474 | A480 | A482 | A476 | A484 | F302 | |
| | | | | A478 | A486 | | |

ACCOUNT NUMBER AND TITLE: 419500 TRANSFER OF OBLIGATED BALANCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A492R | A506 | A540 | A550 | A488 | A494 | A548 | |
| A496 | A508 | A544 | A552 | A490 | A542 | A554 | |
| | | | | A492 | A546 | F302 | |

ACCOUNT NUMBER AND TITLE: 419600 BALANCE TRANSFER-IN - EXPIRED TO EXPIRED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A467 | | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 419700 BALANCE TRANSFER-OUT - EXPIRED TO EXPIRED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F302 | | | | A469 | | | |

ACCOUNT NUMBER AND TITLE: 419900 TRANSFER OF EXPIRED EXPENDITURE TRANSFERS - RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A458 | F372 | | | A456 | F372R | | |

ACCOUNT NUMBER AND TITLE: 420100 TOTAL ACTUAL RESOURCES - COLLECTED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F302 | | | | F301AP | F302 | F314 | F390 |

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ACCOUNT NUMBER AND TITLE: 420800 ADJUSTMENT TO TOTAL RESOURCES - DISPOSITION OF CANCELED PAYABLES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F302 | | | | D145 | | | |

ACCOUNT NUMBER AND TITLE: 421000 ANTICIPATED REIMBURSEMENTS AND OTHER INCOME

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A702 | F116 | | | A706 | C182 | F112 | |
| | | | | A708 | C650 | | |

ACCOUNT NUMBER AND TITLE: 421200 LIQUIDATION OF DEFICIENCY - OFFSETTING COLLECTIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C110 | | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 421500 ANTICIPATED EXPENDITURE TRANSFERS FROM TRUST FUNDS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A114 | F116 | | | A498 | F112 | | |

ACCOUNT NUMBER AND TITLE: 422100 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A704 | A706 | C101 | F380R | A714 | C182 | F109 | |
| | | | | C103 | C430 | F380 | |

ACCOUNT NUMBER AND TITLE: 422200 UNFILLED CUSTOMER ORDERS WITH ADVANCE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A704 | C182 | F382R | | A710 | B610 | F110 | F382 |

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ACCOUNT NUMBER AND TITLE: 422500 EXPENDITURE TRANSFERS FROM TRUST FUNDS - RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A498 | D144 | F372R | F384R | A499 | D144R | F384 | |
| | | | | A502 | F372 | | |

ACCOUNT NUMBER AND TITLE: 423000 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE - TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A546 | F380 | | | A544 | F380R | | |

ACCOUNT NUMBER AND TITLE: 423100 UNFILLED CUSTOMER ORDERS WITH ADVANCE - TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A554 | F382 | | | A552 | F382R | | |

ACCOUNT NUMBER AND TITLE: 423200 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE - TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A542 | F384 | | | A540 | F384R | | |

ACCOUNT NUMBER AND TITLE: 423300 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE - TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A542 | F386 | | | A540 | F386R | | |

ACCOUNT NUMBER AND TITLE: 423400 OTHER FEDERAL RECEIVABLES - TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A542 | F388 | | | A540 | F388R | | |

ACCOUNT NUMBER AND TITLE: 425100 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A714 | C430 | F386R | | C186 | F144 | F386 | |

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ACCOUNT NUMBER AND TITLE: 425200 REIMBURSEMENTS AND OTHER INCOME EARNED - COLLECTED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A251 | A710 | C753 | | F302 | | | |
| A708 | C186 | | | | | | |

ACCOUNT NUMBER AND TITLE: 425300 PRIOR-YEAR UNFILLED CUSTOMER ORDERS WITH ADVANCE - REFUNDS PAID

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B610 | | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 425500 EXPENDITURE TRANSFERS FROM TRUST FUNDS - COLLECTED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A502 | | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 426000 ACTUAL COLLECTIONS OF "GOVERNMENTAL-TYPE" FEES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C107 | C109 | | | C110 | F302 | | |

ACCOUNT NUMBER AND TITLE: 426100 ACTUAL COLLECTIONS OF BUSINESS-TYPE FEES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C107 | C109 | C116 | C117 | C110 | F302 | | |

ACCOUNT NUMBER AND TITLE: 426200 ACTUAL COLLECTIONS OF LOAN PRINCIPAL

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C107 | C109 | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 426300 ACTUAL COLLECTIONS OF LOAN INTEREST

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C107 | C109 | C154 | | F302 | | | |

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ACCOUNT NUMBER AND TITLE: 426400 ACTUAL COLLECTIONS OF RENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C109 | | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 426500 ACTUAL COLLECTIONS FROM SALE OF FORECLOSED PROPERTY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C109 | C614 | C628 | | F302 | | | |
| C612 | C616 | | | | | | |

ACCOUNT NUMBER AND TITLE: 426600 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: 426700 OTHER ACTUAL "GOVERNMENTAL-TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C107 | C109 | | | B118 | C110 | F302 | |

ACCOUNT NUMBER AND TITLE: 427100 ACTUAL PROGRAM FUND SUBSIDY COLLECTED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C103 | C106 | | | F302 | | | |

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ACCOUNT NUMBER AND TITLE: 427300 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: 427500 ACTUAL COLLECTIONS FROM LIQUIDATING FUND

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| | | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 427600 ACTUAL COLLECTIONS FROM FINANCING FUND

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C107 | C109 | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 427700 OTHER ACTUAL COLLECTIONS - FEDERAL

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B121AP | C107 | C140 | C647 | C110 | F302 | | |
| B135 | C109 | C646 | | | | | |

ACCOUNT NUMBER AND TITLE: 428300 INTEREST RECEIVABLE FROM TREASURY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C416 | | | | C140 | | | |

ACCOUNT NUMBER AND TITLE: 428500 RECEIVABLE FROM THE LIQUIDATING FUND

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C412 | | | | | | | |

ACCOUNT NUMBER AND TITLE: 428700 OTHER FEDERAL RECEIVABLES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C415 | C648 | F388R | | C140 | C647 | F388 | |
| C416 | C650 | | | | | | |

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ACCOUNT NUMBER AND TITLE: 429000 AMORTIZATION OF INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| E113 | | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 429500 ADJUSTMENTS TO THE EXCHANGE STABILIZATION FUND

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D575 | D592 | D604 | | D573 | D594 | D606 | |
| D591 | D595 | | | | | | |

ACCOUNT NUMBER AND TITLE: 431000 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A138 | F116 | | | D110 | D134 | D308AP | F112 |

ACCOUNT NUMBER AND TITLE: 432000 ADJUSTMENTS FOR CHANGES IN PRIOR-YEAR ALLOCATIONS OF BUDGETARY RESOURCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D140 | D144R | F334 | | D142 | D144 | F334 | |

ACCOUNT NUMBER AND TITLE: 435000 CANCELED AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D145 | | | | F120 | F128AP | | |

ACCOUNT NUMBER AND TITLE: 435100 PARTIAL OR EARLY CANCELLATION OF AUTHORITY WITH A U.S. TREASURY WARRANT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F301AP | F390 | | | F122 | F128AP | | |

ACCOUNT NUMBER AND TITLE: 435500 CANCELLATION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F302 | | | | F146 | | | |

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ACCOUNT NUMBER AND TITLE: 435600 CANCELLATION OF APPROPRIATION FROM INVESTED BALANCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F302 | | | | F121 | | | |

ACCOUNT NUMBER AND TITLE: 435700 CANCELLATION OF APPROPRIATED AMOUNTS RECEIVABLE FROM INVESTED TRUST OR SPECIAL FUNDS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F369 | | | | A519AP | D141AP | F123 | |

ACCOUNT NUMBER AND TITLE: 437000 OFFSET TO APPROPRIATION REALIZED FOR REDEMPTION OF TREASURY SECURITIES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F302 | | | | C780 | | | |

ACCOUNT NUMBER AND TITLE: 438200 TEMPORARY REDUCTION - NEW BUDGET AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F360 | F362 | F366 | | A135 | A422AP | A518AP | |
| | | | | A418 | A500AP | | |

ACCOUNT NUMBER AND TITLE: 438300 TEMPORARY REDUCTION - PRIOR-YEAR BALANCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F360 | F362 | F366 | | A135 | A422AP | A518AP | |
| | | | | A418 | A500AP | | |

ACCOUNT NUMBER AND TITLE: 438400 TEMPORARY REDUCTION/CANCELLATION RETURNED BY APPROPRIATION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A108 | | | | F360 | F364 | F368 | F369 |

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ACCOUNT NUMBER AND TITLE: 438700 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, NEW BUDGET AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F302 | | | | A189 | | | |

ACCOUNT NUMBER AND TITLE: 438800 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, PRIOR-YEAR BALANCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F302 | | | | A189 | | | |

ACCOUNT NUMBER AND TITLE: 439000 REAPPROPRIATIONS - TRANSFERS-OUT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F302 | | | | A112 | | | |

ACCOUNT NUMBER AND TITLE: 439100 ADJUSTMENTS TO INDEFINITE APPROPRIATIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F107 | F302 | | | F106 | | | |

ACCOUNT NUMBER AND TITLE: 439200 PERMANENT REDUCTION - NEW BUDGET AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F302 | F304 | F306 | | A131 | A133 | A136 | |
| | | | | A132 | A134 | A185AP | |

ACCOUNT NUMBER AND TITLE: 439300 PERMANENT REDUCTION - PRIOR-YEAR BALANCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F302 | F304 | F306 | | A131 | A133 | A136 | |
| | | | | A132 | A134 | A185AP | |

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ACCOUNT NUMBER AND TITLE: 439400 RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A190 | B124AP | B128AP | B162AP | A108 | A531 | C608 | C752 |
| A520 | B126 | B129 | B163AP | A188 | C114 | C618 | C754 |
| A530 | B126AP | B160AP | C604 | A195 | C124 | C622 | E113 |
| | | | | A250 | C602 | C624 | F359 |
| | | | | A530R | C606 | C750 | |

ACCOUNT NUMBER AND TITLE: 439500 AUTHORITY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW - TEMPORARY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A128R | A197R | A198R | F126 | A128 | | | |

ACCOUNT NUMBER AND TITLE: 439600 SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMPORARILY UNAVAILABLE - RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F359 | | | | A130 | | | |

ACCOUNT NUMBER AND TITLE: 439700 RECEIPTS AND APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B124AP | B128AP | B162AP | F316 | A127 | F334 | F358 | |
| B126 | B129 | B163AP | F334 | | | | |
| B126AP | B160AP | F132 | F354 | | | | |

ACCOUNT NUMBER AND TITLE: 439800 OFFSETTING COLLECTIONS TEMPORARILY PRECLUDED FROM OBLIGATION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B124AP | B128AP | B162AP | F318 | A129 | E113 | | |
| B126 | B129 | B163AP | F356 | | | | |
| B126AP | B160AP | F134 | | | | | |

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ACCOUNT NUMBER AND TITLE: 439900 SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMPORARILY UNAVAILABLE - RECEIPTS AND APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F358 | | | | A139 | | | |

ACCOUNT NUMBER AND TITLE: 442000 UNAPPORTIONED AUTHORITY - PENDING RESCISSION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A136 | A137R | F308 | F312 | A137 | | | |

ACCOUNT NUMBER AND TITLE: 443000 UNAPPORTIONED AUTHORITY - OMB DEFERRAL

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A126R | F308 | F312 | | A126 | | | |

ACCOUNT NUMBER AND TITLE: 445000 UNAPPORTIONED AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A116 | A185AP | B124AP | D126 | A102 | A198R | A532 | C636 |
| A118 | A189 | B126 | D136 | A104 | A199R | A702 | C702 |
| A125 | A199 | B126AP | D138 | A108 | A202 | B121AP | C706 |
| A126 | A418 | B128AP | D141AP | A110 | A212 | B135 | C750 |
| A127 | A422AP | B129 | D436 | A114 | A250 | C106 | C751 |
| A128 | A426 | B131 | D438 | A126R | A251 | C114 | C752 |
| A129 | A430 | B135AP | F104 | A128R | A402 | C124 | C753 |
| A130 | A440 | B137 | F106 | A137R | A408 | C130 | C754 |
| A131 | A442 | B137AP | F108 | A138 | A410 | C132 | C755 |
| A132 | A470 | B139 | F112 | A140 | A416 | C136 | D108 |
| A133 | A484 | B160AP | F113 | A152 | A420 | C158 | D110 |
| A134 | A486 | B162 | F118 | A161 | A444 | C172 | D120 |
| A135 | A499 | B162AP | F121 | A162 | A446 | C176 | D134 |
| A137 | A500AP | B163AP | F122 | A166 | A448 | C190 | D136AP |
| A139 | A514 | B416 | F123 | A167 | A450 | C204 | D138AP |
| A142 | A518AP | C604 | F128AP | A176 | A458 | C602 | D308AP |
| A143 | A519AP | C704 | F312 | A178R | A460 | C606 | F107 |
| A148 | A712 | C708 | F334 | A184 | A462 | C608 | F108R |
| A164 | B118 | D107 | | A186 | A468 | C609 | F114 |

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|---|---|---|---|---|---|---|---|
| A174 | B121 | D114 | | A190 | A480 | C618 | F116 |
| A178 | B121AP | D122 | | A192 | A482 | C622 | F126 |
| | | | | A194 | A498 | C624 | F128 |
| | | | | A195 | A499AP | C626 | F308 |
| | | | | A196 | A510 | C630 | F334 |
| | | | | A197AP | A516 | C632 | |
| | | | | A197R | A528 | C634 | |

ACCOUNT NUMBER AND TITLE: 451000 APPORTIONMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A120 | A500 | B137 | D141AP | A116 | C114AP | C602 | C702 |
| A163 | A512 | B138 | F106 | A122 | C116AP | C602AP | C702AP |
| A165 | A514 | B160AP | F108 | A177 | C124 | C606 | C704AP |
| A179 | A519AP | B162 | F112 | A186AP | C124AP | C606AP | C706 |
| A404 | A534 | B162AP | F113 | A212AP | C130AP | C608 | C706AP |
| A406 | A712R | B163AP | F121 | A500R | C132AP | C612AP | C708AP |
| A412 | B107 | B416 | F122 | A706AP | C136AP | C614AP | D108AP |
| A414 | B121AP | C106AP | F123 | A708AP | C154AP | C616AP | D110AP |
| A426 | B124AP | C604 | F128AP | B126AP | C182AP | C618 | D134AP |
| A430 | B126 | C604R | F308 | B162AP | C204 | C618AP | F107 |
| A440 | B126AP | C608R | F312 | C106AP | C204AP | C626AP | F108R |
| A442 | B128AP | C704 | | C107AP | C412AP | C640AP | |
| A499 | B129 | C708 | | C109AP | C416AP | C650AP | |

ACCOUNT NUMBER AND TITLE: 459000 APPORTIONMENTS - ANTICIPATED RESOURCES - PROGRAMS SUBJECT TO APPORTIONMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A122 | C114AP | C416AP | C702AP | A118 | A712R | C604R | C608R |
| A186AP | C116AP | C602AP | C704AP | | | | |
| A212AP | C124AP | C606AP | C706AP | | | | |
| A706AP | C130AP | C612AP | C708AP | | | | |
| A708AP | C132AP | C614AP | D108AP | | | | |
| B126AP | C136AP | C616AP | D110AP | | | | |
| B162AP | C154AP | C618AP | D134AP | | | | |
| C106AP | C182AP | C626AP | F112 | | | | |
| C107AP | C204AP | C640AP | | | | | |
| C109AP | C412AP | C650AP | | | | | |

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

ACCOUNT NUMBER AND TITLE: 461000 ALLOTMENTS - REALIZED RESOURCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A135 | A519AP | B302 | E102 | A120 | C106AP | C139 | C640AP |
| A148 | A534 | B306 | E104 | A122 | C107AP | C154AP | C650AP |
| A154AP | A712 | B308 | E106 | A186AP | C109AP | C182AP | C702AP |
| A163 | A712R | B314 | E108 | A212AP | C112 | C204AP | C704AP |
| A165 | B102 | B406 | E109 | A500R | C114AP | C412AP | C706AP |
| A168AP | B104 | B412 | E204AP | A706AP | C116AP | C416AP | C708AP |
| A189 | B106 | B416 | E412 | A708AP | C124AP | C602AP | D108AP |
| A404 | B107 | B418 | F106 | B126AP | C130AP | C606AP | D110AP |
| A406 | B108 | B428 | F108 | B162AP | C132AP | C612AP | D134AP |
| A412 | B109 | B430 | F109 | B302R | C134 | C614AP | F107 |
| A414 | B114 | B436 | F110 | B306R | C136AP | C616AP | F108R |
| A426 | B116 | C406 | F113 | B310 | C137 | C618AP | F111 |
| A430 | B121AP | C604R | F121 | B404 | C138 | C626AP | |
| A440 | B122 | C608R | F122 | | | | |
| A442 | B137 | D112 | F123 | | | | |
| A499 | B138 | D141AP | F128AP | | | | |
| A500 | B152 | D436 | F308 | | | | |
| A512 | B154 | D438 | F312 | | | | |
| A514 | B202 | D502 | | | | | |

ACCOUNT NUMBER AND TITLE: 462000 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A119 | A426 | B128AP | D107 | A102 | A446 | C124 | C626AP |
| A127 | A430 | B129 | D114 | A104 | A448 | C124AP | C640 |
| A128 | A440 | B131 | D122 | A108 | A450 | C130AP | C640AP |
| A129 | A442 | B135AP | D126 | A110 | A458 | C132 | C702 |
| A130 | A470 | B137 | D141AP | A114 | A460 | C132AP | C702AP |
| A131 | A484 | B137AP | D436 | A123 | A462 | C134 | C704AP |
| A132 | A486 | B138 | D438 | A128R | A468 | C136 | C706 |
| A133 | A499 | B152 | E102 | A137R | A480 | C136AP | C706AP |
| A134 | A500 | B154 | E104 | A152 | A482 | C138 | C708AP |
| A135 | A500AP | B160AP | E106 | A162 | A498 | C139 | C750 |
| A136 | A512 | B162 | E108 | A166 | A499AP | C154AP | C751 |
| A137 | A514 | B162AP | E109 | A176 | A500R | C158 | C752 |
| A139 | A518AP | B163AP | E204AP | A177 | A510 | C172 | C753 |
| A148 | A519AP | B304 | E412 | A178R | A516 | C176 | C754 |

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| A154AP | A520 | B306 | F104 | A186 | A528 | C182AP | C755 |
| A164 | A530 | B308 | F106 | A186AP | A530R | C190 | D108 |
| A168AP | A534 | B316 | F108 | A190 | A531 | C204 | D108AP |
| A174 | A712 | B406 | F109 | A192 | A702 | C204AP | D110 |
| A178 | A712R | B412 | F110 | A194 | A706AP | C412AP | D110AP |
| A179 | B102 | B416 | F113 | A195 | B126AP | C416AP | D120 |
| A185AP | B103 | B418 | F121 | A196 | B162AP | C602 | D134 |
| A189 | B107 | B430 | F122 | A197AP | B304R | C602AP | D134AP |
| A404 | B109 | C604 | F123 | A197R | B306R | C606 | D136AP |
| A406 | B121 | C604R | F128AP | A198R | B312 | C606AP | D138AP |
| A412 | B121AP | C608R | F312 | A212 | B404 | C608 | D141 |
| A414 | B124AP | C704 | | A212AP | C106AP | C612AP | D308AP |
| A418 | B126 | C708 | | A250 | C107AP | C614AP | F107 |
| A422AP | B126AP | C780 | | A251 | C109AP | C616AP | F108R |
| | | | | A402 | C112 | C618 | F111 |
| | | | | A416 | C114 | C618AP | F123AP |
| | | | | A420 | C114AP | C622 | F310 |
| | | | | A444 | C116AP | C624 | |

ACCOUNT NUMBER AND TITLE: 463000 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: 465000 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 | | | | | |

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

ACCOUNT NUMBER AND TITLE: 469000 ANTICIPATED RESOURCES - PROGRAMS EXEMPT FROM APPORTIONMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A123 | C114AP | C412AP | C640AP | A119 | A712R | C604R | C608R |
| A186AP | C116AP | C416AP | C702AP | | | | |
| A212AP | C124AP | C602AP | C704AP | | | | |
| A706AP | C130AP | C606AP | C706AP | | | | |
| B126AP | C132AP | C612AP | C708AP | | | | |
| B162AP | C136AP | C614AP | D108AP | | | | |
| C106AP | C154AP | C616AP | D110AP | | | | |
| C107AP | C182AP | C618AP | D134AP | | | | |
| C109AP | C204AP | C626AP | F112 | | | | |

ACCOUNT NUMBER AND TITLE: 470000 COMMITMENTS - PROGRAMS SUBJECT TO APPORTIONMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A154AP | B137 | B309 | B606 | B302 | B306R | D502 | |
| A168AP | B302R | B310 | F113 | | | | |
| A499 | B306 | B314 | F308 | | | | |
| B121AP | B308 | B416 | F312 | | | | |

ACCOUNT NUMBER AND TITLE: 472000 COMMITMENTS - PROGRAMS EXEMPT FROM APPORTIONMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A154AP | B137 | B312 | F310 | B304 | B306R | | |
| A168AP | B304R | B316 | F312 | | | | |
| A499 | B306 | B416 | | | | | |
| B121AP | B308 | F113 | | | | | |

ACCOUNT NUMBER AND TITLE: 480100 UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A146 | B306R | B438 | E104 | A154AP | B306 | B312 | B316 |
| B104 | B308 | C408 | E106 | A168AP | 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: 480200 UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B604 | C112 | F328 | | B308 | B309 | F326 | |

ACCOUNT NUMBER AND TITLE: 483100 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A488 | A490 | F330 | | A506 | A508 | F332 | |

ACCOUNT NUMBER AND TITLE: 483200 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, PREPAID/ADVANCED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A494 | A548 | F326 | | A496 | A550 | F328 | |

ACCOUNT NUMBER AND TITLE: 487100 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID UNDELIVERED ORDERS - OBLIGATIONS, RECOVERIES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A499AP | D134 | D138AP | | F332 | | | |
| D120 | D136AP | | | | | | |

ACCOUNT NUMBER AND TITLE: 487200 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PREPAID/ADVANCED UNDELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C130 | | | | F328 | | | |

ACCOUNT NUMBER AND TITLE: 488100 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: 488200 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F326 | | | | D122 | | | |

ACCOUNT NUMBER AND TITLE: 490100 DELIVERED ORDERS - OBLIGATIONS, UNPAID

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A500R | B112 | B446 | F325 | A500 | B428 | D134 | E104 |
| A504 | B113 | D610 | | A501 | B430 | D591 | E106 |
| B110 | B210 | D616 | | B402 | B436 | D595 | E108 |
| | | | | B406 | B438 | D608 | E109 |
| | | | | B412 | B444 | D612 | E204AP |
| | | | | B416 | C614 | D614 | E412 |
| | | | | B418 | D112 | E102 | F324 |

ACCOUNT NUMBER AND TITLE: 490200 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 | |

ACCOUNT NUMBER AND TITLE: 493100 DELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A492 | F324 | | | A492R | F325 | | |

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

ACCOUNT NUMBER AND TITLE: 497100 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID DELIVERED ORDERS - OBLIGATIONS, RECOVERIES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D102 | D141 | D308AP | F128 | F325 | | | |
| D110 | D142 | F123AP | | | | | |

ACCOUNT NUMBER AND TITLE: 497200 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PAID DELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C132 | C751 | C755 | D308AP | F322 | | | |
| C136 | C753 | D108 | | | | | |

ACCOUNT NUMBER AND TITLE: 498100 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, UNPAID

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F324 | | | | D106 | D107 | D140 | |

ACCOUNT NUMBER AND TITLE: 498200 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, PAID

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F320 | | | | D126 | | | |

ACCOUNT NUMBER AND TITLE: 510000 REVENUE FROM GOODS SOLD

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | A708 | C145 | C430 | C648 |
| | | | | A710 | C420 | C640 | C650 |
| | | | | A714 | C424 | C644 | F144AP |
| | | | | C109 | C426 | C646 | |

ACCOUNT NUMBER AND TITLE: 510900 CONTRA REVENUE FOR GOODS SOLD

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | D436 | | | D402R | F336 | | |

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

ACCOUNT NUMBER AND TITLE: 520000 REVENUE FROM SERVICES PROVIDED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F144 | F336 | H301 | | A186 | A714 | C190 | C426 |
| | | | | A188 | C109 | C420 | C650 |
| | | | | A708 | C145 | C422 | F144AP |
| | | | | A710 | C188 | C424 | |

ACCOUNT NUMBER AND TITLE: 520900 CONTRA REVENUE FOR SERVICES PROVIDED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | D436 | | | D402R | F336 | H301 | |

ACCOUNT NUMBER AND TITLE: 531000 INTEREST REVENUE - OTHER

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | H301 | | | A186 | C145 | C404AP | C438 |
| | | | | A188 | C154 | C416 | E121 |
| | | | | C109 | C188 | C420 | F144AP |
| | | | | C141 | C402 | C422 | |

ACCOUNT NUMBER AND TITLE: 531100 INTEREST REVENUE - INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| E117R | F336 | H301 | | A186 | C141 | C418 | D612 |
| | | | | A188 | C145 | C419 | D614 |
| | | | | A250 | C154 | C420 | E113 |
| | | | | A251 | C188 | C422 | E117 |
| | | | | B144 | C402 | C423 | F144AP |
| | | | | B153 | C404AP | C624 | |
| | | | | C109 | C416 | C784 | |

ACCOUNT NUMBER AND TITLE: 531200 INTEREST REVENUE - LOANS RECEIVABLE/UNINVESTED FUNDS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | H301 | | | A186 | C145 | C404AP | C436 |
| | | | | A188 | C148 | C416 | C437AP |
| | | | | C107 | C154 | C420 | F144AP |
| | | | | C109 | C188 | C422 | |
| | | | | C141 | C402 | C435 | |

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

ACCOUNT NUMBER AND TITLE: 531300 INTEREST REVENUE - SUBSIDY AMORTIZATION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | E118 | | | |

ACCOUNT NUMBER AND TITLE: 531400 DIVIDEND INCOME ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | C145 | | | |

ACCOUNT NUMBER AND TITLE: 531500 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: 531700 CONTRA REVENUE FOR INTEREST REVENUE - LOANS RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | D424 | D436 | D438 | D402R | F336 | H301 | |

ACCOUNT NUMBER AND TITLE: 531800 CONTRA REVENUE FOR INTEREST REVENUE - INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | D424 | D436 | D438 | D402R | F336 | H301 | |

ACCOUNT NUMBER AND TITLE: 531900 CONTRA REVENUE FOR INTEREST REVENUE - OTHER

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | D424 | D436 | D438 | D402R | F336 | H301 | |

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

ACCOUNT NUMBER AND TITLE: 532000 PENALTIES AND FINES REVENUE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | H301 | | | A186 | C141 | C404AP | C422 |
| | | | | A188 | C188 | C416 | F144AP |
| | | | | C109 | C402 | C420 | |

ACCOUNT NUMBER AND TITLE: 532400 CONTRA REVENUE FOR PENALTIES AND FINES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D424 | D436 | D438 | | F336 | H301 | | |

ACCOUNT NUMBER AND TITLE: 532500 ADMINISTRATIVE FEES REVENUE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | H301 | | | A186 | C141 | C402 | C420 |
| | | | | A188 | C145 | C404AP | C422 |
| | | | | C109 | C188 | C416 | F144AP |

ACCOUNT NUMBER AND TITLE: 532900 CONTRA REVENUE FOR ADMINISTRATIVE FEES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | D424 | D436 | D438 | D402R | F336 | H301 | |

ACCOUNT NUMBER AND TITLE: 540000 FUNDED BENEFIT PROGRAM REVENUE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | H301 | | | A186 | C190 | C420 | F144AP |
| | | | | C109 | C416 | C422 | |

ACCOUNT NUMBER AND TITLE: 540900 CONTRA REVENUE FOR FUNDED BENEFIT PROGRAM REVENUE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | D436 | D438 | | D402R | F336 | H301 | |

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

ACCOUNT NUMBER AND TITLE: 550000 INSURANCE AND GUARANTEE PREMIUM REVENUE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | H301 | | | C109 | C422 | F144AP | |
| | | | | C420 | C424 | | |

ACCOUNT NUMBER AND TITLE: 550900 CONTRA REVENUE FOR INSURANCE AND GUARANTEE PREMIUM REVENUE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | D436 | D438 | | D402R | F336 | H301 | |

ACCOUNT NUMBER AND TITLE: 560000 DONATED REVENUE - FINANCIAL RESOURCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | H301 | | | A186 | C158 | C404AP | |
| | | | | A188 | C192 | C420 | |
| | | | | C141 | C402 | F144AP | |

ACCOUNT NUMBER AND TITLE: 560900 CONTRA REVENUE FOR DONATIONS - FINANCIAL RESOURCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | D436 | D438 | | D402R | F336 | H301 | |

ACCOUNT NUMBER AND TITLE: 561000 DONATED REVENUE - NONFINANCIAL RESOURCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | H301 | | | C102 | C164 | | |

ACCOUNT NUMBER AND TITLE: 561900 CONTRA DONATED REVENUE - NONFINANCIAL RESOURCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | D436 | D438 | | D402R | F336 | H301 | |

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

ACCOUNT NUMBER AND TITLE: 564000 FORFEITURE REVENUE - CASH AND CASH EQUIVALENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | A186 | C172 | C174 | D554 |

ACCOUNT NUMBER AND TITLE: 564900 CONTRA FORFEITURE REVENUE - CASH AND CASH EQUIVALENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | | | | D402R | F336 | | |

ACCOUNT NUMBER AND TITLE: 565000 FORFEITURE REVENUE - FORFEITURES OF PROPERTY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | A186 | C636 | D554 | D558 |

ACCOUNT NUMBER AND TITLE: 565900 CONTRA FORFEITURE REVENUE - FORFEITURES OF PROPERTY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | | | | D402R | F336 | | |

ACCOUNT NUMBER AND TITLE: 570000 EXPENDED APPROPRIATIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C132R | C137R | D102R | F128R | A146AP | B134 | B436AP | D134AP |
| C134R | C138R | D108R | F336 | A514AP | B202AP | B438AP | E102AP |
| C136R | C139R | D110R | | B102AP | B402AP | B604AP | E104AP |
| | | | | B105AP | B406AP | C136AP | E106AP |
| | | | | B106AP | B412AP | C408AP | E108AP |
| | | | | B107AP | B416AP | D106AP | E109AP |
| | | | | B109AP | B418AP | D107AP | E204AP |
| | | | | B122AP | B428AP | D114AP | E412AP |
| | | | | B130AP | B430AP | D126AP | |

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

ACCOUNT NUMBER AND TITLE: 570500 EXPENDED APPROPRIATIONS - PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D310R | D312R | F336 | | D304 | D306AP | D308AP | |

ACCOUNT NUMBER AND TITLE: 570800 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D310R | D312R | F336 | | D304 | D306AP | D308AP | |

ACCOUNT NUMBER AND TITLE: 570900 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D310R | D312R | F336 | | D302 | D306AP | D308AP | |

ACCOUNT NUMBER AND TITLE: 572000 FINANCING SOURCES TRANSFERRED IN WITHOUT REIMBURSEMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| E610 | F336 | | | A550 | E606 | E608 | |

ACCOUNT NUMBER AND TITLE: 573000 FINANCING SOURCES TRANSFERRED OUT WITHOUT REIMBURSEMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A548 | E510 | E512 | | E514 | F336 | | |

ACCOUNT NUMBER AND TITLE: 574000 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED IN

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | A133AP | A184 | A185 | A189AP |

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

ACCOUNT NUMBER AND TITLE: 574500 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A133 | A185AP | F146 | | F336 | | | |
| A183 | A189 | | | | | | |

ACCOUNT NUMBER AND TITLE: 575000 EXPENDITURE FINANCING SOURCES - TRANSFERS-IN

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A456 | A499 | D144R | F336 | A458 | A510 | C403 | D144 |
| | | | | A498 | C109 | C415 | |

ACCOUNT NUMBER AND TITLE: 575500 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - OTHER

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A418AP | A518 | A542 | F123AP | A161 | A416 | A462 | A528 |
| A422 | A519 | A546 | F336 | A167 | A420 | A467 | A531 |
| | | | | A171 | A438 | A474 | A532 |
| | | | | A173 | A446 | A482 | |
| | | | | A177 | A450 | A508 | |
| | | | | A410 | A454 | A516 | |

ACCOUNT NUMBER AND TITLE: 575600 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - CAPITAL TRANSFERS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | C196 | E516 | | |

ACCOUNT NUMBER AND TITLE: 576000 EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A500 | A512 | D140 | | A500R | D142 | F336 | |
| A501 | A514 | | | D141 | F123AP | | |

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ACCOUNT NUMBER AND TITLE: 576500 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER

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

ACCOUNT NUMBER AND TITLE: 576600 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - CAPITAL TRANSFERS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A143 | B139 | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 577500 NONBUDGETARY FINANCING SOURCES TRANSFERRED IN

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | C155 | C420 | E604 | F144AP |

ACCOUNT NUMBER AND TITLE: 577600 NONBUDGETARY FINANCING SOURCES TRANSFERRED OUT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D148 | E508 | E509 | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 578000 IMPUTED FINANCING SOURCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | E402 | | | |

ACCOUNT NUMBER AND TITLE: 579000 OTHER FINANCING SOURCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | A202 | C119 | C145 | C430 |

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ACCOUNT NUMBER AND TITLE: 579100 ADJUSTMENT TO FINANCING SOURCES - DOWNWARD REESTIMATE OR NEGATIVE SUBSIDY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D146 | D147AP | F336 | | D147 | | | |

ACCOUNT NUMBER AND TITLE: 579200 FINANCING SOURCES TO BE TRANSFERRED OUT - CONTINGENT LIABILITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B425 | | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 579500 SEIGNIORAGE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | C145 | | | |

ACCOUNT NUMBER AND TITLE: 580000 TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | A186 | C141 | D586 | |
| | | | | A188 | C143AP | | |

ACCOUNT NUMBER AND TITLE: 580100 TAX REVENUE COLLECTED - INDIVIDUAL

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | A188 | C141 | C143AP | D586 |

ACCOUNT NUMBER AND TITLE: 580200 TAX REVENUE COLLECTED - CORPORATE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | A188 | C141 | C143AP | D586 |

ACCOUNT NUMBER AND TITLE: 580300 TAX REVENUE COLLECTED - UNEMPLOYMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | A188 | C141 | C143AP | D586 |

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ACCOUNT NUMBER AND TITLE: 580400 TAX REVENUE COLLECTED - EXCISE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | A188 | C141 | C143AP | D586 |

ACCOUNT NUMBER AND TITLE: 580500 TAX REVENUE COLLECTED - ESTATE AND GIFT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | A188 | C141 | C143AP | D586 |

ACCOUNT NUMBER AND TITLE: 580600 TAX REVENUE COLLECTED - CUSTOMS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | A188 | C141 | C143AP | D586 |

ACCOUNT NUMBER AND TITLE: 582000 TAX REVENUE ACCRUAL ADJUSTMENT - NOT OTHERWISE CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C143AP | D586 | F336 | | C402 | C404AP | C422 | |

ACCOUNT NUMBER AND TITLE: 582100 TAX REVENUE ACCRUAL ADJUSTMENT - INDIVIDUAL

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C143AP | D586 | F336 | | C402 | C404AP | C422 | |

ACCOUNT NUMBER AND TITLE: 582200 TAX REVENUE ACCRUAL ADJUSTMENT - CORPORATE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C143AP | D586 | F336 | | C402 | C404AP | C422 | |

ACCOUNT NUMBER AND TITLE: 582300 TAX REVENUE ACCRUAL ADJUSTMENT - UNEMPLOYMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C143AP | D586 | F336 | | C402 | C404AP | C422 | |

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ACCOUNT NUMBER AND TITLE: 582400 TAX REVENUE ACCRUAL ADJUSTMENT - EXCISE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C143AP | D586 | F336 | | C402 | C404AP | C422 | |

ACCOUNT NUMBER AND TITLE: 582500 TAX REVENUE ACCRUAL ADJUSTMENT - ESTATE AND GIFT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C143AP | D586 | F336 | | C402 | C404AP | C422 | |

ACCOUNT NUMBER AND TITLE: 582600 TAX REVENUE ACCRUAL ADJUSTMENT - CUSTOMS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C143AP | D586 | F336 | | C402 | C404AP | C422 | |

ACCOUNT NUMBER AND TITLE: 583000 CONTRA REVENUE FOR TAXES - NOT OTHERWISE CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | D424 | D438 | | D402R | F336 | | |

ACCOUNT NUMBER AND TITLE: 583100 CONTRA REVENUE FOR TAXES - INDIVIDUAL

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | D424 | D438 | | D402R | F336 | | |

ACCOUNT NUMBER AND TITLE: 583200 CONTRA REVENUE FOR TAXES - CORPORATE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | D424 | D438 | | D402R | F336 | | |

ACCOUNT NUMBER AND TITLE: 583300 CONTRA REVENUE FOR TAXES - UNEMPLOYMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | D424 | D438 | | D402R | F336 | | |

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ACCOUNT NUMBER AND TITLE: 583400 CONTRA REVENUE FOR TAXES - EXCISE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | D424 | D438 | | D402R | F336 | | |

ACCOUNT NUMBER AND TITLE: 583500 CONTRA REVENUE FOR TAXES - ESTATE AND GIFT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | D424 | D438 | | D402R | F336 | | |

ACCOUNT NUMBER AND TITLE: 583600 CONTRA REVENUE FOR TAXES - CUSTOMS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | D424 | D438 | | D402R | F336 | | |

ACCOUNT NUMBER AND TITLE: 589000 TAX REVENUE REFUNDS - NOT OTHERWISE CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B118 | B416 | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 589100 TAX REVENUE REFUNDS - INDIVIDUAL

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B118 | B416 | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 589200 TAX REVENUE REFUNDS - CORPORATE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B118 | B416 | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 589300 TAX REVENUE REFUNDS - UNEMPLOYMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B118 | B416 | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 589400 TAX REVENUE REFUNDS - EXCISE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B118 | B416 | | | F336 | | | |

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ACCOUNT NUMBER AND TITLE: 589500 TAX REVENUE REFUNDS - ESTATE AND GIFT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B118 | B416 | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 589600 TAX REVENUE REFUNDS - CUSTOMS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B118 | B416 | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 590000 OTHER REVENUE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F144 | F336 | H301 | | A186 | C141 | C404AP | C424 |
| | | | | A188 | C145 | C416 | C630 |
| | | | | B200 | C188 | C420 | F144AP |
| | | | | C109 | C402 | C422 | |

ACCOUNT NUMBER AND TITLE: 590900 CONTRA REVENUE FOR OTHER REVENUE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D402 | D424 | D436 | D438 | D402R | F336 | H301 | |

ACCOUNT NUMBER AND TITLE: 591900 REVENUE AND OTHER FINANCING SOURCES - CANCELLATIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F120 | F122 | F128AP | | | | | |

ACCOUNT NUMBER AND TITLE: 592100 VALUATION CHANGE IN INVESTMENTS - EXCHANGE STABLIZATION FUND

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D579R | F336 | | | D579 | | | |

ACCOUNT NUMBER AND TITLE: 592200 VALUATION CHANGE IN INVESTMENTS FOR FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D503R | F336 | | | D503 | | | |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 592300 VALUATION CHANGE IN INVESTMENTS - BENEFICIAL INTEREST IN TRUST

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D503R | F336 | | | C141 | D503 | | |

ACCOUNT NUMBER AND TITLE: 599000 COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C141AP | C142 | C143AP | D584 | F336 | | | |

ACCOUNT NUMBER AND TITLE: 599100 ACCRUED COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C402AP | C404 | | | C143AP | D424AP | F336 | |
| | | | | D422 | D584 | | |

ACCOUNT NUMBER AND TITLE: 599300 OFFSET TO NON-ENTITY COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C143AP | C146AP | C196AP | D585 | F336 | | | |
| C145AP | C147 | D503AP | | | | | |

ACCOUNT NUMBER AND TITLE: 599400 OFFSET TO NON-ENTITY ACCRUED COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C403AP | C405 | C420AP | E516AP | C143AP | C196AP | D585 | |
| | | | | C146AP | D420R | F336 | |

ACCOUNT NUMBER AND TITLE: 599700 FINANCING SOURCES TRANSFERRED IN FROM CUSTODIAL STATEMENT COLLECTIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | A212 | | | |

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ACCOUNT NUMBER AND TITLE: 599800 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: 610000 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: 619000 CONTRA BAD DEBT EXPENSE - INCURRED FOR OTHERS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | | | | |

ACCOUNT NUMBER AND TITLE: 619900 ADJUSTMENT TO SUBSIDY EXPENSE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | D112AP | D113 | | |

ACCOUNT NUMBER AND TITLE: 631000 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: 632000 INTEREST EXPENSES ON SECURITIES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B109 | B418 | E124 | | E126 | F336 | H300 | |

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ACCOUNT NUMBER AND TITLE: 633000 OTHER INTEREST EXPENSES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B109 | B418 | D614 | | F336 | H300 | | |
| B416 | D612 | | | | | | |

ACCOUNT NUMBER AND TITLE: 633800 REMUNERATION INTEREST

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B210 | | | | | | | |

ACCOUNT NUMBER AND TITLE: 634000 INTEREST EXPENSE ACCRUED ON THE LIABILITY FOR LOAN GUARANTEES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| E122 | | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 640000 BENEFIT EXPENSE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D106 | D126 | E104 | C132 | D108 | D308AP | |
| B604 | D107 | D134 | E106 | D102 | D110 | F336 | |

ACCOUNT NUMBER AND TITLE: 650000 COST OF GOODS SOLD

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C630 | C648 | D538 | E110 | B108AP | C414 | D566R | F336 |
| C642 | D106 | D566 | E114 | C132 | D102 | E112 | |
| C646 | D107 | E102 | E408 | C134 | D308AP | E116 | |

ACCOUNT NUMBER AND TITLE: 660000 APPLIED OVERHEAD

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| E110 | E114 | F336 | | D514 | E404 | | |
| E112 | E116 | | | | | | |

ACCOUNT NUMBER AND TITLE: 661000 COST CAPITALIZATION OFFSET

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F336 | | | | D514 | | | |

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ACCOUNT NUMBER AND TITLE: 671000 DEPRECIATION, AMORTIZATION, AND DEPLETION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| E120 | | | | E110 | E114 | E404 | |
| | | | | E112 | E116 | F336 | |

ACCOUNT NUMBER AND TITLE: 672000 BAD DEBT EXPENSE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D404 | D420 | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 673000 IMPUTED COSTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| E402 | | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 679000 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: 680000 FUTURE FUNDED EXPENSES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B420 | D112AP | F130 | | B424R | D145 | D147AP | H300 |
| B424 | D113 | | | B436 | D146 | F336 | |

ACCOUNT NUMBER AND TITLE: 685000 EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PROGRAMS NOT REQUIRING CURRENT-YEAR BUDGET AUTHORITY (UNOBLIGATED)

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B422 | | | | F336 | H300 | | |

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ACCOUNT NUMBER AND TITLE: 690000 NONPRODUCTION COSTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B102 | B436 | D107 | | B108AP | C414 | D110 | H300 |
| B402 | B604 | D134 | | C132 | D102 | D308AP | |
| B406 | D106 | E102 | | C134 | D108 | F336 | |

ACCOUNT NUMBER AND TITLE: 711000 GAINS ON DISPOSITION OF ASSETS - OTHER

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F338 | H301 | | | C161 | C626 | C644 | E602 |
| | | | | C610 | C628 | C646 | |
| | | | | C615 | C632 | C648 | |

ACCOUNT NUMBER AND TITLE: 711100 GAINS ON DISPOSITION OF INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F338 | H301 | | | C602 | C618 | C702 | C753 |
| | | | | C606 | C622 | C706 | |
| | | | | C608 | C624 | C752 | |

ACCOUNT NUMBER AND TITLE: 711200 GAINS ON DISPOSITION OF BORROWINGS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F338 | H301 | | | B121AP | B131 | B135 | |

ACCOUNT NUMBER AND TITLE: 717100 GAINS ON CHANGES IN LONG-TERM ASSUMPTIONS - FROM EXPERIENCE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F338 | | | | D570 | | | |

ACCOUNT NUMBER AND TITLE: 717200 LOSSES ON CHANGES IN LONG-TERM ASSUMPTIONS - FROM EXPERIENCE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D571 | | | | F340 | | | |

ACCOUNT NUMBER AND TITLE: 718000 UNREALIZED GAINS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F338 | H301 | | | D589 | | | |

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ACCOUNT NUMBER AND TITLE: 718100 UNREALIZED GAIN - EXCHANGE STABILIZATION FUND

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| | | | | D592 | | | |

ACCOUNT NUMBER AND TITLE: 719000 OTHER GAINS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F338 | H301 | | | C613 | D574 | D578 | D610 |
| | | | | D569 | D575 | D604 | |

ACCOUNT NUMBER AND TITLE: 719100 OTHER GAINS FOR ACCRUED SPECIAL DRAWING RIGHT (SDR) INTEREST AND CHARGES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| | | | | D612 | | | |

ACCOUNT NUMBER AND TITLE: 721000 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: 721100 LOSSES ON DISPOSITION OF INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C602 | C618 | C704 | C755 | F340 | H300 | | |
| C604 | C622 | C708 | | | | | |
| C608 | C624 | C754 | | | | | |

ACCOUNT NUMBER AND TITLE: 721200 LOSSES ON DISPOSITION OF BORROWINGS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B121AP | B137 | C153 | | F340 | H300 | | |
| B131 | C149 | | | | | | |

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ACCOUNT NUMBER AND TITLE: 727100 GAINS ON CHANGES IN LONG-TERM ASSUMPTIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F338 | | | | D570 | | | |

ACCOUNT NUMBER AND TITLE: 727200 LOSSES ON CHANGES IN LONG-TERM ASSUMPTIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D571 | | | | F340 | | | |

ACCOUNT NUMBER AND TITLE: 728000 UNREALIZED LOSSES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D589 | | | | F340 | H300 | | |

ACCOUNT NUMBER AND TITLE: 728100 UNREALIZED LOSSES - EXCHANGE STABILIZATION FUND

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D594 | | | | | | | |

ACCOUNT NUMBER AND TITLE: 729000 OTHER LOSSES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A202AP | C194 | D548 | D573 | B424R | C137 | F340 | H300 |
| A204 | C613 | D564 | D576 | | | | |
| B108 | D523 | D568 | D606 | | | | |
| B424 | D542 | D572 | D608 | | | | |

ACCOUNT NUMBER AND TITLE: 729100 OTHER LOSSES FOR ACCRUED SPECIAL DRAWING RIGHT (SDR) INTEREST AND CHARGES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D614 | | | | | | | |

ACCOUNT NUMBER AND TITLE: 730000 EXTRAORDINARY ITEMS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D550 | F338 | H301 | | F340 | H300 | | |

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ACCOUNT NUMBER AND TITLE: 740000 PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D306 | D312 | F338 | H301 | D308 | D310 | F340 | H300 |

ACCOUNT NUMBER AND TITLE: 740100 PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D306 | D532 | F338 | | D308 | D310 | F340 | H300 |
| D312 | D536 | H301 | | | | | |

ACCOUNT NUMBER AND TITLE: 740500 PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS -YEARS PRECEDING THE PRIOR YEAR

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D306 | D312 | F338 | | D308 | D310 | F340 | H300 |

ACCOUNT NUMBER AND TITLE: 750000 DISTRIBUTION OF INCOME - DIVIDEND

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C435AP | C437 | | | C149AP | C153AP | F125 | F340 |

ACCOUNT NUMBER AND TITLE: 760000 CHANGES IN ACTUARIAL LIABILITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B426 | F338 | | | B426R | F340 | | |

ACCOUNT NUMBER AND TITLE: 801000 GUARANTEED LOAN LEVEL

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| G102 | | | | F344 | F352 | | |

ACCOUNT NUMBER AND TITLE: 801500 GUARANTEED LOAN LEVEL - UNAPPORTIONED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| G104 | | | | G102 | | | |

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

ACCOUNT NUMBER AND TITLE: 802000 GUARANTEED LOAN LEVEL - APPORTIONED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F346 | G106 | | | G104 | | | |

ACCOUNT NUMBER AND TITLE: 804000 GUARANTEED LOAN LEVEL - USED AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F344 | | | | G106 | | | |

ACCOUNT NUMBER AND TITLE: 804500 GUARANTEED LOAN LEVEL - UNUSED AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F352 | | | | F346 | | | |

ACCOUNT NUMBER AND TITLE: 805000 GUARANTEED LOAN PRINCIPAL OUTSTANDING

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| G108 | | | | G110 | | | |

ACCOUNT NUMBER AND TITLE: 805300 GUARANTEED LOAN NEW DISBURSEMENTS BY LENDER

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F348 | | | | G108 | | | |

ACCOUNT NUMBER AND TITLE: 806500 GUARANTEED LOAN COLLECTIONS, DEFAULTS, AND ADJUSTMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| G110 | | | | F350 | | | |

ACCOUNT NUMBER AND TITLE: 807000 GUARANTEED LOAN CUMULATIVE DISBURSEMENTS BY LENDERS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F350 | | | | F348 | | | |

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

ACCOUNT NUMBER AND TITLE: 809100 PARTIAL OR EARLY CANCELLATION OF AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| E204 | | | | F301 | F390AP | | |

ACCOUNT NUMBER AND TITLE: 809200 OFFSET FOR PARTIAL OR EARLY CANCELLATION OF AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| F301 | F390AP | | | E204 | | | |

ACCOUNT NUMBER AND TITLE: 880100 OFFSET FOR PURCHASES OF ASSETS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C132R | C136R | F370 | | B152AP | B430AP | D134AP | G124 |
| C134R | C138R | | | B402AP | B438AP | G120 | |
| | | | | B406AP | B604AP | G122 | |

ACCOUNT NUMBER AND TITLE: 880200 PURCHASES OF PROPERTY, PLANT, AND EQUIPMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402AP | B604AP | G120 | | C132R | C136R | F370 | |
| B406AP | D134AP | | | C134R | C138R | | |

ACCOUNT NUMBER AND TITLE: 880300 PURCHASES OF INVENTORY AND RELATED PROPERTY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402AP | B430AP | B604AP | G122 | C132R | C136R | F370 | |
| B406AP | B438AP | D134AP | | C134R | C138R | | |

ACCOUNT NUMBER AND TITLE: 880400 PURCHASES OF ASSETS - OTHER

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B152AP | B406AP | D134AP | | C132R | C136R | F370 | |
| B402AP | B604AP | G124 | | C134R | C138R | | |

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transaction mentions 'Also Post' in the description.

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

To meet external reporting requirements, agencies need data at a level below the 6-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 6-digit accounts plus attributes. This section provides an Attribute Definition Report and an Attribute Table for both proprietary and budgetary USSGL accounts and attributes reported to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS).

The Attribute Definition 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. The Attribute Table shows USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for GTAS reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in GTAS

The USSGL proprietary account data in the Attribute 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.

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 reporting purposes, the following USSGL Accounts do not need the reimbursable flag attribute with the domain values of direct and reimbursable: USSGL accounts 487100, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries," 487200, "Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected," 497100, "Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries," and 497200, "Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected.". However, at yearend these accounts close to the following USSGL accounts which require the reimbursable flag attribute for reporting: USSGL accounts 480100, "Undelivered Orders – Obligations, Unpaid," 480200, "Undelivered Orders – Obligations, Prepaid/Advanced," 490100, "Delivered Orders – Obligations, Unpaid," and 490200, "Delivered Orders – Obligations, Paid." Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.

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## USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

| Attribute Name | Attribute Short Name | Attribute Definition | Domain | System Characters | Reference | Supplied By |
|---|---|---|---|---|---|---|
| Anticipated Indicator | Anticipated | Indicates that the transaction is expected or antcipated to occur in the current fiscal year. | N - No<br>Y - Yes | 1/A | USSGL | USSGL |
| Apportionment Category B Program Code | Apport Cat B | The code representing the category A/B and B program used on the SF 132 apportionment schedule. Apportionment Category B Program Code is the four digit number from 6011-6159 that represents a line on the apportionment schedule. The category B program code is required if the apportionment category is A/B or B. Category B programs are subject to the Anti-Deficiency Act. | #### - Apportionment Category B Program Code | 4/N | OMB Circ. No. A-11 | Bulk File |
| Apportionment Category Code | Apport Cat | Identifies OMB apportionments by quarters (Category A) or by other specified time periods, programs, activities, projects, objects, or combinations of these (Category B), or are not subject to apportionment (Category E). | A - Category A - Quarterly Apportionments<br>B - Category B - Apportionments other than quarterly<br>E - Exempt from Apportionment | 1/A | OMB Circ. No. A-11 | Bulk File |
| Authority Type Code | Auth Type Code | Distinguishes among the types of budgetary resources, where it is not possible to do so by the USSGL Account Number Code. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority. | B - Borrowing Authority<br>C - Contract Authority<br>D - Advance Appropriation<br>E - Appropriation (Advance Funding) available in Prior Year<br>F - Appropriation (Advance Funding) available from | 1/A | OMB Circ. No. A-11, FMS TFM 2-4200 | Bulk File |

## USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

| Attribute Name | Attribute Short Name | Attribute Definition | Domain | System Characters | Reference | Supplied By |
|---|---|---|---|---|---|---|
| | | | Subsequent Year<br>P - Appropriation (excluding Advance Funding)<br>R - Reappropriation<br>S - Spending Authority from Offsetting Collections | | | |
| Availability Time Indicator | Avail Time | Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year. | A - Available in current period<br>S - Available in subsequent period | 1/A | OMB Circ. No. A-11 | Bulk File |
| BEA Category Indicator | BEA Cat | Indicates whether the Budget Enforcement Act (BEA) category is mandatory or discretionary. | D - Discretionary<br>M - Mandatory | 1/A | OMB Circ. No. A-11 | Bulk File |
| Begin End Indicator | Begin/End | Indicates whether the balance or an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period. | B - Beginning Balance<br>E - Ending Balance | 1/A | TFM | Bulk File |
| Borrowing Source Code | Borrow Source | Indicates whether borrowing took place from the public, Treasury, or a Federal financing bank. | F - Federal Financing Bank<br>P - Public<br>T - Treasury<br>- Blank | 1/A | TFM, OMB Circ. No. A-11 | Bulk File |
| Budgetary Impact Indicator | Budgetary Impact Indicator | Indicates whether financing resources and non-exchange revenue have an impact on the budget. | D - Budgetary Impact<br>E - Non-Budgetary Impact | 1/A | TFM | Bulk File |
| Budgetary Proprietary Code | Budg/Prop | Indicates if a USSGL account is reported on a budgetary, proprietary statement or both. For example USSGL account 101000 Fund | A - Both Budgetary and Proprietary<br>B - Budgetary | 1/A | OMB Circ. No. A-11, OMB Circ. No. A- | USSGL |

## USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

| Attribute Name | Attribute Short Name | Attribute Definition | Domain | System Characters | Reference | Supplied By |
|---|---|---|---|---|---|---|
| | | Balance With Treasury is reported on the Balance Sheet and the FMS 2108. USSGL account 101000 domain value will be A. | P - Proprietary | | 136, TFM | |
| Credit Cohort Year | Cohort Yr | Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years. | 1992 - Fiscal year when direct loans are obligated or guarantees committed by a program<br>1993 - Fiscal year when direct loans are obligated or guarantees committed by a program<br>1994 - Fiscal year when direct loans are obligated or guarantees committed by a program<br>1995 - Fiscal year when direct loans are obligated or guarantees committed by a program<br>1996 - Fiscal year when direct loans are obligated or guarantees committed by a program<br>1997 - Fiscal year when direct loans are obligated or g uarantees committed by a program<br>1998 - Fiscal year when direct loans are obligated or guarantees committed by a program | 4/N | OMB Circ. No. A-11 | Bulk File |

## USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

| Attribute Name | Attribute Short Name | Attribute Definition | Domain | System Characters | Reference | Supplied By |
|---|---|---|---|---|---|---|
| | | | 1999 - Fiscal year when direct loans are obligated or guarantees committed by a program<br>2000 - Fiscal year when direct loans are obligated or guarantees committed by a program<br>2001 - Fiscal year when direct loans are obligated or guarantees committed by a program<br>2002 - Fiscal year when direct loans are obligated or guarantees committed by a program<br>2003 - Fiscal year when direct loans are obligated or guarantees committed by a program<br>2004 - Fiscal year when direct loans are obligated or guarantees committed by a program<br>2005 - Fiscal year when direct loans are obligated or guarantees committed by a program<br>2006 - Fiscal year when direct loans are obligated or guarantees committed | | | |

## USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

| Attribute Name | Attribute Short Name | Attribute Definition | Domain | System Characters | Reference | Supplied By |
|---|---|---|---|---|---|---|
| | | | by a program<br>2007 - Fiscal year when direct loans are obligated or guarantees committed by a program<br>2008 - Fiscal year when direct loans are obligated or guarantees committed by a program<br>2009 - Fiscal year when direct loans are obligated or guarantees committed by a program<br>2010 - Fiscal year when direct loans are obligated or guarantees committed by a program<br>2011 - Fiscal year when direct loans are obligated or guarantees committed by a program<br>2012 - Fiscal year when direct loans are obligated or guarantees committed by a program.<br>2013 - Fiscal year when direct loans are obligated or guarantees committed by a program<br>2014 - Fiscal year when direct loans are obligated | | | |

## USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

| Attribute Name | Attribute Short Name | Attribute Definition | Domain | System Characters | Reference | Supplied By |
|---|---|---|---|---|---|---|
| | | | or guarantees committed by a program | | | |
| Custodial Noncustodial Indicator | Cust/Noncust | 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 - Non-custodial<br>S - Custodial | 1/A | SFFAS #7, OMB Circ. No. A-136 | Bulk File |
| Debit Credit Indicator | Debit/Credit | Indicates whether the balance reported is a debit or credit. | D - Debit<br>C - Credit | 1/A | OMB Circ. No. A-11, OMB Circ. No. A-136, TFM | Bulk File |
| Exchange Nonexchange Code | Exch/Nonexch | Indicates whether the revenue, gains or losses balances being reported is exchange (X), nonexchange (T) or (E) exchange revenue with little or no associated costs. | E - Exchange without associated costs<br>T - Nonexchange<br>X - Exchange | 1/A | SFFAS #7, TFM | Bulk File |
| Federal Non-Federal Code | Fed/NonFed | Indicates the type of entity involved in transactions with the reporting entity: other Federal entities (F); non-Federal entities such as private/local/state/tribal/foreign governments (N), exceptions for other non-Federal partners (E), or General Fund only, G. | E - Non Federal Exception<br>F - Federal<br>G - General Fund Only<br>N - Non Federal | 1/A | SFFAS #7, TFM | Bulk File |
| Financing Account Code | Financing Account Code | Indicates whether the Federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990. | D - Direct<br>G - Guaranteed<br>N - Nonfinancing | 1/A | SF 133, P&F | TAS |
| GTAS Fund Type Code | Fund Type | A classification established in law that describes an OMB account's relationship to the Government, and the source of the | CF - Clearing Account (F3500-F3885)<br>DF - Deposit Fund. | 2/A | FAST Book | TAS |

## USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

| Attribute Name | Attribute Short Name | Attribute Definition | Domain | System Characters | Reference | Supplied By |
|---|---|---|---|---|---|---|
| | | 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 General Fund category (ITFM 2-1500). | (6000-6999)<br>EC - Consolidated Working Fund (3900-3959)<br>EG - General Fund (0000-3899)<br>EM - Management Fund (3960-3999)<br>EP - Public Enterprise Revolving Funds (4000-4499)<br>ER - Intragovernmental Revolving Funds (4500-4999)<br>ES - Special Fund (5000-5999)<br>ET - Trust Non-revolving Fund (8000-8399 & 8500-8999)<br>GA - General Fund Authority<br>TR - Trust Revolving Fund (8400-8499)<br>UG - Unavailable General Fund Receipt (0000-3499)<br>US - Unavailable Special Fund Receipt (5000-5999)<br>UT - Unavailable Trust Non-Revolving Fund Receipt (8000-8399 & 8500-8999) | | | |

## USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

| Attribute Name | Attribute Short Name | Attribute Definition | Domain | System Characters | Reference | Supplied By |
|---|---|---|---|---|---|---|
| Normal Balance Indicator | Norm Bal | Normal condition of the balance in an USSGL account (debit or credit). | C - Credit<br>D - Debit | 1/A | SF 133, FMS 2108, P&F | USSGL |
| Prior Year Adjustment Code | PY Adj | 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 - Adjustment to prior-year reporting - backdated in Treasury's central accounting system<br>P - Adjustment to prior-year reporting - not backdated in Treasury's central accounting system<br>X - Not an adjustment to prior-year reporting | 1/A | OMB Circ. No. A-11 | Bulk File |
| Program Indicator | Program Indicator | The amount of cost or revenue directly or indirectly traceable to programs | P - Assigned to programs<br>Q - Not assigned to programs | 1/A | TFM | Bulk File |
| Program Report Category Code | Program Rpt Cat | 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, this code is NOT subject to the Anti-Deficiency Act. | ## - Program Report Category Code | 2/N | OMB Circ. No. A-11 | Bulk File |
| Reimbursable Flag Indicator | Reimb Flag | Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections. | D - Direct<br>R - Reimbursable | 1/A | OMB Circ. No. A-11 | Bulk File |
| Reporting Type Code | Reporting Type Code | Indicates at the TAS level activity related to non-Federal ownership interest or statutory dedication of specifically identified | E - Earmarked<br>F - Fiduciary<br>U - Undesignated | 1/A | SFFAS 27 | TAS |

## USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

| Attribute Name | Attribute Short Name | Attribute Definition | Domain | System Characters | Reference | Supplied By |
|---|---|---|---|---|---|---|
| | | revenues to designated activities. | | | | |
| TAS Status Code | TAS Status | Expired - time period the budget authority is no longer available for new obligations but is still available for disbursement. Unexpired - time period the budget authority is available for incurring "new" obligations. Annual budget authority lasts for up to one fiscal year. Multi-year authority lasts for longer periods. No-year authority last indefinitely. Canceled - time period after the last expired year, the account is closed, and the balances are canceled. The authority to disburse is canceled and is no longer available for any purpose. | U - Unexpired<br>E - Expired<br>C - Cancelled | 1/A | OMB Circ. No. A-11 | TAS |
| TAS Status Transitioning Code | Trans. Code | Expiring - Applies to annual and multi year accounts only. TAS Status Transitioning Flag is set to expiring in period 12 of the ending year of availability. Canceling - Applies to annual, multi and no-year accounts. For annual and multi year accounts, the TAS Status Transitioning Flag is set to cancelling in period 12 of the 5th expired year. For no-year accounts, the TAS Status Transitioning Flag is set to cancelling when the account has been discontinued. | X - Expiring<br>K - Canceling<br>N - Not applicable | 1/A | TFM | TAS |
| Trading Partner Agency Identifier | Trading Ptnr | Represents the agency identifier of the other department, agency, or establishment of the U. S. government involved in transactions with the reporting entity. Required if the Fed/Non-Federal Indicator = F or G. | ### - Trading Partner (CGAC three-digit department code) | 3/N | FAST Book | Bulk File |

## USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

| Attribute Name | Attribute Short Name | Attribute Definition | Domain | System Characters | Reference | Supplied By |
|---|---|---|---|---|---|---|
| Trading Partner Main Account Code | Trading Ptnr Main | Represents the treasury main account code of the other department, agency, or establishment of the U. S. Government involved in transactions with the reporting entity. Required if the Fed/Non-Federal Indicator = F. | - Blank is Acceptable #### - Trading Partner Account (Must be a valid main account for the trading partner.) | 4/N | FAST Book | Bulk File |
| Year of Budget Authority Indicator | Year of BA | Identifies whether outlays are from the new budget authority (NEW) or from budget authority carried forward from the prior year (BAL). Used for expenditure TAS that are not credit financing TAS. | BAL - Outlays from balances brought forward NEW - Outlays from new budget authority | 3/A | OMB Circ. No. A-11 | Bulk File |

| | | USSGL ATTRIBUTES | | | BULK FILE ATTRIBUTES | | | | | | | | | | | | | | | | | | | | TAS ATTRIBUTES | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | Anticipated | Budg/ Prop | Norm Bal | Begin /End | Debit/ Credit | Auth Type Code | Apport Cat | Appor t Cat B | Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Yr | Cust/N oncust | Exch/N onexch | Fed/No nFed | Tradin g Ptnr | Trading Ptnr Main | PY Adj | Program Indicator | Progra m Rpt Cat | Reimb Flag | Year of BA | Fund Type | Reportin g Type Code | Financin g Account Code | TAS Status | Trans. Code |
| 101000 | Fund Balance With Treasury | N | A | D | B/E | D/C | | | | | | | | | | | G | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/K/N |
| 109000 | Fund Balance With Treasury Under a Continuing Resolution | N | P | D | E | D/C | | | | | | | | | | | G | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 110100 | General Fund Operating Cash | N | P | D | B/E | D/C | | | | | | | | | | | | | | | | | | | GA | U | N | U | N |
| 110300 | Restricted Operating Cash | N | P | D | B/E | D/C | | | | | | | | | | | | | | | | | | | GA | U | N | U | N |
| 110900 | Checks Outstanding | N | P | C | B/E | D/C | | | | | | | | | | | | | | | | | | | GA | U | N | U | N |
| 111000 | Undeposited Collections | N | P | D | B/E | D/C | | | | | | | | | A/S | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 112000 | Imprest Funds | N | A | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/K/N |
| 112500 | U.S. Debit Card Funds | N | A | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/K/N |
| 113000 | Funds Held by the Public | N | A | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/K/N |
| 114500 | Cash Held by U.S. Disburing Officers Outside the Treasury's General Account | N | P | D | B/E | D/C | | | | | | | | | | | | | | | | | | | GA | U | N | U | N |
| 119000 | Other Cash | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 119300 | International Monetary Fund Assets - Reserve Position | N | A | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/K/N |
| 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | N | A | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/K/N |
| 119500 | Other Monetary Assets | N | A | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/K/N |
| 120000 | Foreign Currency | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

USSGL ACCOUNT ATTRIBUTES

| USSGL ACCOUNT | | USSGL ATTRIBUTES | | | BULK FILE ATTRIBUTES | | | | | | | | | | | | | | | | | | | | TAS ATTRIBUTES | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 120500 | Foreign Currency Denominated Equivalent Assets | N | A | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | EP | E | N | U | N |
| 120900 | Uninvested Foreign Currency | N | A | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | EP | E | N | U | N |
| 125000 | Central Accounting/Agency Reconciliation Account | N | P | D | B/E | D/C | | | | | | | | | | | | | | | | | | | GA | U | N | U | N |
| 131000 | Accounts Receivable | N | P | D | B/E | D/C | | | | | | | | | A/S | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 131900 | Allowance for Loss on Accounts Receivable | N | P | C | B/E | D/C | | | | | | | | | A/S | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 132000 | Employment Benefit Contributions Receivable | N | P | D | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 132100 | Unfunded FECA Benefit Contributions Receivable | N | P | D | B/E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | EG | U | D/G/N | U | N |
| 132500 | Taxes Receivable | N | P | D | B/E | D/C | | | | | | | | | A/S | | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 132900 | Allowance for Loss on Taxes Receivable | N | P | C | B/E | D/C | | | | | | | | | A/S | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 133000 | Receivable for Transfers of Currently Invested Balances | N | P | D | B/E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 133500 | Expenditure Transfers Receivable | N | P | D | B/E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 134000 | Interest Receivable - Not Otherwise Classified | N | P | D | B/E | D/C | | | | | | | | | A/S | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 134100 | Interest Receivable - Loans | N | P | D | B/E | D/C | | | | | | | | | A/S | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 134200 | Interest Receivable - Investments | N | A | D | B/E | D/C | | | | | | | | | A/S | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/K/N |
| 134300 | Interest Receivable - Taxes | N | P | D | B/E | D/C | | | | | | | | | A/S | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 134400 | Interest Receivable on Special Drawing Rights | N | P | D | B/E | D/C | | | | | | | | | A | | N | | | | | | | | EP | E | N | U | N |
| 134500 | Allowance for Loss on Interest Receivable - Loans | N | P | C | B/E | D/C | | | | | | | | | A/S | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

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| 134600 | Allowance for Loss on Interest Receivable - Investments | N | P | C | B/E | D/C | | | | | | | | | A/S | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | N | P | C | B/E | D/C | | | | | | | | | A/S | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 134800 | Allowance for Loss on Interest Receivable - Taxes | N | P | C | B/E | D/C | | | | | | | | | A/S | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 135000 | Loans Receivable | N | P | D | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 135100 | Capitalized Loan Interest Receivable - Non-Credit Reform | N | P | D | B/E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 135900 | Allowance for Loss on Loans Receivable | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 136000 | Penalties and Fines Receivable - Not Otherwise Classified | N | P | D | B/E | D/C | | | | | | | | | A/S | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 136100 | Penalties and Fines Receivable - Loans | N | P | D | B/E | D/C | | | | | | | | | A/S | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 136300 | Penalties and Fines Receivable - Taxes | N | P | D | B/E | D/C | | | | | | | | | A/S | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans | N | P | C | B/E | D/C | | | | | | | | | A/S | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | N | P | C | B/E | D/C | | | | | | | | | A/S | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes | N | P | C | B/E | D/C | | | | | | | | | A/S | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 137000 | Administrative Fees Receivable - Not Otherwise Classified | N | P | D | B/E | D/C | | | | | | | | | A/S | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 137100 | Administrative Fees Receivable - Loans | N | P | D | B/E | D/C | | | | | | | | | A/S | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

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| 137300 | Administrative Fees Receivable - Taxes | N | P | D | B/E | D/C | | | | | | | | | A/S | | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 137500 | Allowance for Loss on Administrative Fees Receivable - Loans | N | P | C | B/E | D/C | | | | | | | | | A/S | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | N | P | C | B/E | D/C | | | | | | | | | A/S | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes | N | P | C | B/E | D/C | | | | | | | | | A/S | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 138000 | Loans Receivable - Troubled Assets Relief Program | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 138100 | Interest Receivable - Loans - Troubled Assets Relief Program | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 138400 | Interest Receivable - Foreign Currency Denominated Assets | N | P | D | B/E | D/C | | | | | | | | | A | | N | | | | | | | | EP | E | N | U | N |
| 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 139900 | Allowance for Subsidy | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 141000 | Advances and Prepayments | N | P | D | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 151100 | Operating Materials and Supplies Held for Use | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 151200 | Operating Materials and Supplies Held in Reserve for Future Use | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

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| | | USSGL ATTRIBUTES | | | BULK FILE ATTRIBUTES | | | | | | | | | | | | | | | | | | | | | TAS ATTRIBUTES | | | | |
| 15140 0 | Operating Materials and Supplies Held for Repair | N | P | D | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 15190 0 | Operating Materials and Supplies - Allowance | N | P | C | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 15210 0 | Inventory Purchased for Resale | N | P | D | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 15220 0 | Inventory Held in Reserve for Future Sale | N | P | D | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 15230 0 | Inventory Held for Repair | N | P | D | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 15240 0 | Inventory - Excess, Obsolete, and Unserviceable | N | P | D | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 15250 0 | Inventory - Raw Materials | N | P | D | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 15260 0 | Inventory - Work-in-Process | N | P | D | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 15270 0 | Inventory - Finished Goods | N | P | D | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 15290 0 | Inventory - Allowance | N | P | C | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 15310 0 | Seized Monetary Instruments | N | P | D | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 15320 0 | Seized Cash Deposited | N | P | D | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 15410 0 | Forfeited Property Held for Sale | N | P | D | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 15420 0 | Forfeited Property Held for Donation or Use | N | P | D | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

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| 154900 | Forfeited Property - Allowance | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 155100 | Foreclosed Property | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 155900 | Foreclosed Property - Allowance | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 156100 | Commodities Held Under Price Support and Stabilization Support Programs | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 156900 | Commodities - Allowance | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 157100 | Stockpile Materials Held in Reserve | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 157200 | Stockpile Materials Held for Sale | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 159100 | Other Related Property | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 159900 | Other Related Property - Allowance | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | A | D | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/K/N |
| 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | A | C | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/K/N |
| 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | A | D | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/K/N |
| 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | A | D | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/K/N |
| 161800 | Market Adjustment - Investments | N | A | D | B/E | D/C | | | | | | | | | | | E/F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/K/N |

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| 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | N | A | D | B/E | D/C | | | | | | | | | | | E/F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/K/N |
| 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities | N | A | C | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/K/N |
| 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities | N | A | D | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/N |
| 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | N | A | D | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/N |
| 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | N | A | D | B/E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/K/N |
| 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | N | A | C | B/E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/K/N |
| 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | N | A | D | B/E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/K/N |
| 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N | A | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/N |
| 164300 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N | A | C | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/N |
| 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N | A | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/N |
| 164500 | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N | A | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/N |
| 164600 | Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act | N | A | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/N |
| 164700 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | N | A | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/N |
| 165000 | Preferred Stock in Federal Government Sponsored Enterprise | N | A | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/N |

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| USSGL ACCOUNT | | USSGL ATTRIBUTES | | | BULK FILE ATTRIBUTES | | | | | | | | | | | | | | | | | | | | TAS ATTRIBUTES | | | | |
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| 165100 | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise | N | A | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/N |
| 165200 | Common Stock Warrants in Federal Government Sponsored Enterprise | N | A | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/N |
| 165300 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise | N | A | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U | X/N |
| 167000 | Foreign Investments | N | A | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | EP | E | N | U | N |
| 167100 | Discount on Foreign Investments | N | A | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | EP | E | N | U | N |
| 167200 | Premium on Foreign Investments | N | A | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | EP | E | N | U | N |
| 167900 | Foreign Exchange Rate Revalue Adjustments - Investments | N | A | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | EP | E | N | U | N |
| 169000 | Other Investments | N | P | D | B/E | D/C | | | | | | | | | | | F/N | ### | /##### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 171100 | Land and Land Rights | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 171200 | Improvements to Land | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 171900 | Accumulated Depreciation on Improvements to Land | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 172000 | Construction-in-Progress | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 173000 | Buildings, Improvements, and Renovations | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 174000 | Other Structures and Facilities | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 174900 | Accumulated Depreciation on Other Structures and Facilities | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |

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| 175000 | Equipment | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 175900 | Accumulated Depreciation on Equipment | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 181000 | Assets Under Capital Lease | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 181900 | Accumulated Depreciation on Assets Under Capital Lease | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 182000 | Leasehold Improvements | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 182900 | Accumulated Amortization on Leasehold Improvements | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 183000 | Internal-Use Software | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 183200 | Internal-Use Software in Development | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 183900 | Accumulated Amortization on Internal-Use Software | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 184000 | Other Natural Resources | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 184900 | Allowance for Depletion | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 189000 | Other General Property, Plant, and Equipment | N | P | D | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 192100 | Receivable From Appropriations | N | P | D | B/E | D/C | | | | | | | | | A/S | | G | ### | #### | | | | | | CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

| USSGL ACCOUNT | | USSGL ATTRIBUTES | | | BULK FILE ATTRIBUTES | | | | | | | | | | | | | USSGL ACCOUNT ATTRIBUTES | | | | | | | | TAS ATTRIBUTES | | | | |
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| 192300 | Contingent Receivable for Capital Transfers | N | P | D | B/E | D/C | | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 192500 | Capital Transfers Receivable | N | P | D | B/E | D/C | | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 198000 | Asset for Agency's Custodial and Non-Entity Liabilities | N | P | D | B/E | D/C | | | | | | | | | | | | F | ### | /#### | | | | | | GA | U | N | U | N |
| 199000 | Other Assets | N | P | D | B/E | D/C | | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 199500 | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed | N | P | D | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | D/G/N | U/E | X/N |
| 199900 | Central Accounting Control Account | N | P | D | B/E | D/C | | | | | | | | | | | | | | | | | | | | GA | U | N | U | N |
| 201000 | Liability for Fund Balance With Treasury | N | P | C | B/E | D/C | | | | | | | | | | | | F | ### | /#### | | | | | | GA | U | N | U | N |
| 211000 | Accounts Payable | N | P | C | B/E | D/C | | | | | | | | | | A/S | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 211200 | Accounts Payable for Federal Government Sponsored Enterprise | N | P | C | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 212000 | Disbursements in Transit | N | P | C | B/E | D/C | | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 213000 | Contract Holdbacks | N | P | C | B/E | D/C | | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 214000 | Accrued Interest Payable - Not Otherwise Classified | N | P | C | B/E | D/C | | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 214100 | Accrued Interest Payable - Debt | N | P | C | B/E | D/C | | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 215000 | Payable for Transfers of Currently Invested Balances | N | P | C | B/E | D/C | | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 215500 | Expenditure Transfers Payable | N | P | C | B/E | D/C | | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

USSGL ACCOUNT ATTRIBUTES

| USSGL ACCOUNT | | USSGL ATTRIBUTES | | | BULK FILE ATTRIBUTES | | | | | | | | | | | | | | | | | | | | TAS ATTRIBUTES | | | | |
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| 216000 | Entitlement Benefits Due and Payable | N | P | C | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 217000 | Subsidy Payable to the Financing Account | N | P | C | B/E | D/C | | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 218000 | Loan Guarantee Liability | N | P | C | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 219000 | Other Liabilities With Related Budgetary Obligations | N | P | C | B/E | D/C | | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 219100 | Employee Health Care Liability Incurred but Not Reported | N | P | C | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 219200 | Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks | N | P | C | B/E | D/C | | | | | | | | | | | | N | | | | | | | | EP | E | N | U | N |
| 219300 | Allocation of Special Drawing Rights (SDRs) | N | P | C | B/E | D/C | | | | | | | | | | | | N | | | | | | | | EP | E | N | U | N |
| 221000 | Accrued Funded Payroll and Leave | N | P | C | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 221100 | Withholdings Payable | N | P | C | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 221300 | Employer Contributions and Payroll Taxes Payable | N | P | C | B/E | D/C | | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 221500 | Other Post Employment Benefits Due and Payable | N | P | C | B/E | D/C | | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 221600 | Pension Benefits Due and Payable to Beneficiaries | N | P | C | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 221700 | Benefit Premiums Payable to Carriers | N | P | C | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 221800 | Life Insurance Benefits Due and Payable to Beneficiaries | N | P | C | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 222000 | Unfunded Leave | N | P | C | B/E | D/C | | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

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| 222500 | Unfunded FECA Liability | N | P | C | B/E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 229000 | Other Unfunded Employment Related Liability | N | P | C | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 231000 | Liability for Advances and Prepayments | N | P | C | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 232000 | Other Deferred Revenue | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 240000 | Liability for Nonfiduciary Deposit Funds and Undeposited Collections | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 241000 | Liability for Clearing Accounts | N | P | C | B/E | D/C | | | | | | | | | | | G/N | ### | #### | | | | | | CF | E/F/U | D/G/N | U/E | X/N |
| 251000 | Principal Payable to the Bureau of the Public Debt | N | P | C | B/E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 251100 | Capitalized Loan Interest Payable - Non-Credit Reform | N | P | C | B/E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 252000 | Principal Payable to the Federal Financing Bank | N | P | C | B/E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority | N | P | C | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | P | D | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | P | C | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | P | C | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | P | D | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

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| 254000 | Participation Certificates | N | P | C | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 259000 | Other Debt | N | P | C | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 261000 | Actuarial Pension Liability | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 262000 | Actuarial Health Insurance Liability | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 263000 | Actuarial Life Insurance Liability | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 265000 | Actuarial FECA Liability | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 269000 | Other Actuarial Liabilities | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 291000 | Prior Liens Outstanding on Acquired Collateral | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 292000 | Contingent Liabilities | N | P | C | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 292200 | Contingent Liabilities - Federal Government Sponsored Enterprise | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 292300 | Contingent Liability for Capital Transfers | N | P | C | B/E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 294000 | Capital Lease Liability | N | P | C | B/E | D/C | | | | | | | | | | | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

| USSGL ACCOUNT | | USSGL ATTRIBUTES | | | BULK FILE ATTRIBUTES | | | | | | | | | | | | | | | | | | | | | TAS ATTRIBUTES | | | | |
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| 296000 | Accounts Payable From Canceled Appropriations | N | P | C | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | EC/EG/EM/EP/ER/ES/ET/GA/TR | E/F/U | D/G/N | U/E/C | X/K/N |
| 297000 | Liability for Capital Transfers | N | P | C | B/E | D/C | | | | | | | | | A/S | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 298000 | Custodial Liability | N | P | C | B/E | D/C | | | | | | | | | S | | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | N | P | C | B/E | D/C | | | | | | | | | A | | G | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 299000 | Other Liabilities Without Related Budgetary Obligations | N | P | C | B/E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 299500 | Estimated Cleanup Cost Liability | N | P | C | B/E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 310000 | Unexpended Appropriations - Cumulative | N | P | C | B/E | D/C | | | | | | | | | | | | | | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 310100 | Unexpended Appropriations - Appropriations Received | N | P | C | E | D/C | | | | | | | | | | | G | ### | #### | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 310200 | Unexpended Appropriations - Transfers-In | N | P | C | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 310300 | Unexpended Appropriations - Transfers-Out | N | P | D | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 310500 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | N | P | D | E | D/C | | | | | | | | | | | G | ### | #### | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 310600 | Unexpended Appropriations - Adjustments | N | P | D | E | D/C | | | | | | | | | | | G | ### | #### | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 310700 | Unexpended Appropriations - Used | N | P | D | E | D/C | | | | | | | | | | | G | ### | #### | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | N | P | D | E | D/C | | | | | | | | | | | G | ### | #### | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | N | P | D | E | D/C | | | | | | | | | | | G | ### | #### | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 320000 | Appropriations Outstanding - Cumulative | N | P | D | B/E | D/C | | | | | | | | | | | | | | | | | | | GA | U | N | U | N |
| 320100 | Approprations Outstanding - Warrants Issued | N | P | D | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | GA | U | N | U | N |
| 320600 | Appropriations Outstanding - Adjustments | N | P | C | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | GA | U | N | U | N |
| 331000 | Cumulative Results of Operations | N | P | C | B/E | D/C | | | | | | | | | | | | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 340000 | Fiduciary Net Assets | N | P | C | B/E | D/C | | | | | | | | | | | | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | F | D/G/N | U/E | X/N |

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| 341000 | Contributions to Fiduciary Net Assets | N | P | C | E | D/C | | | | | | | | | | | | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | F | D/G/N | U/E | X/N |
| 342000 | Withdrawals or Distributions of Fiduciary Net Assets | N | P | D | E | D/C | | | | | | | | | | | | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | F | D/G/N | U/E | X/N |
| 403200 | Estimated Indefinite Contract Authority | Y | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/N |
| 403400 | Anticipated Adjustments to Contract Authority | Y | B | C | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/N |
| 404200 | Estimated Indefinite Borrowing Authority | Y | B | D | E | D/C | | | | | D/M | F/P/T | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/N |
| 404400 | Anticipated Reductions to Borrowing Authority | Y | B | C | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/N |
| 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | Y | B | C | E | D/C | B/P/S | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/N |
| 404800 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances | Y | B | C | E | D/C | | | | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/N |
| 406000 | Anticipated Collections From Non-Federal Sources | Y | B | D | E | D/C | | A/B/E | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | D/R | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/N |
| 407000 | Anticipated Collections From Federal Sources | Y | B | D | E | D/C | | A/B/E | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | D/R | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/N |
| 408100 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | N | B | C | E | D/C | B/C/D/P/R/S | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 408200 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | N | B | C | E | D/C | B/C/D/P/R/S | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |

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| 408300 | Transfers - Current-Year Authority - Receivable - Transferred | N | B | C | E | D/C | B/C/D/P/R/S | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/K/N |
| 411100 | Debt Liquidation Appropriations | N | B | D | E | D/C | D/P | | | | D/M | | | | | | | | | B/P/X | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 411200 | Liquidation of Deficiency - Appropriations | N | B | D | E | D/C | | | | | D/M | | | | | | | | | B/P/X | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | N | B | D | E | D/C | D/P | | | | D/M | | | | | | | | | B/P/X | | | | | | ES/ET | E/F/U | N | U/E | X/N |
| 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | N | B | D | E | D/C | D/P | | | | D/M | | | | | | | | | B/P/X | | | | | | ES/ET | E/F/U | N | U/E | X/N |
| 411500 | Loan Subsidy Appropriation | N | B | D | E | D/C | D/P | | | | D/M | | | | | | | | | B/P/X | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 411600 | Debt Forgiveness Appropriation | N | B | D | E | D/C | P | | | | D/M | | | | | | | | | B/P/X | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 411700 | Loan Administrative Expense Appropriation | N | B | D | E | D/C | D/P | | | | D/M | | | | | | | | | B/P/X | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 411800 | Reestimated Loan Subsidy Appropriation | N | B | D | E | D/C | | | | | | | | | | | | | | B/P/X | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 411900 | Other Appropriations Realized | N | B | D | E | D/C | D/E/F/P | | | | D/M | | | | | | | | | B/P/X | | | | | | EC/EG/EM/EP/ER/ES/ET | E/F/U | N | U/E | X/N |
| 412000 | Anticipated Indefinite Appropriations | Y | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/N |
| 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | N | B | D | E | D/C | P/S | | | | D/M | | | | | | | | | B/P/X | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | N | B | D | B/E | D/C | | | | | M | | | | | | | | | B/P/X | | | | | | EG | E/F/U | N | U | N |
| 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | N | B | D | E | D/C | P/S | | | | D/M | | | | | | | | | B/P/X | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | N | B | C | E | D/C | | | | | D/M | | | | | | | | | B/P/X | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 412500 | Loan Modification Adjustment Transfer Appropriation | N | B | D | E | D/C | | | | | D/M | | | | | | | | | B/P/X | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | N | B | D | B/E | D/C | B/P | | | | D/M | | | | | | | | | B/P/X | | | | | | ES/ET | E/F/U | N | U/E | X/K/N |
| 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | N | B | C | B/E | D/C | | | | | D/M | | | | | | | | | B/P/X | | | | | | EG/ES/ET | E/F/U | N | U/E | X/K/N |
| 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | N | B | D | E | D/C | B/P | | | | D/M | | | | | | | | | B/P/X | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | N | B | C | E | D/C | B/P | | | | D/M | | | | | | | | | B/P/X | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 413000 | Appropriation To Liquidate Contract Authority Withdrawn | N | B | C | E | D/C | | | | | D/M | | | | | | | | | B/P/X | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 413100 | Current-Year Contract Authority Realized | N | B | D | E | D/C | | | | | D/M | | | | | | | | | P/X | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 413200 | Substitution of Contract Authority | N | B | C | E | D/C | S | | | | | | | | | | | | | P/X | | | | | | ER | E/F/U | N | U | K/N |
| 413300 | Decreases to Indefinite Contract Authority | N | B | C | E | D/C | | | | | D/M | | | | | | | | | P/X | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |

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| 413400 | Contract Authority Withdrawn | N | B | C | E | D/C | | | | | | | | | | | | | | P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 413500 | Contract Authority Liquidated | N | B | C | E | D/C | P/S | | | | D/M | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 413600 | Contract Authority To Be Liquidated by Trust Funds | N | B | C | B/E | D/C | | | | | D/M | | | | | | | | | P/X | | | | | ET | E/F/U | N | U/E | X/K/N |
| 413700 | Transfers of Contract Authority - Allocation | N | B | D | B/E | D/C | | | | | D/M | | | | | | F | ### | #### | B/P/X | | | | | ET | E/F/U | N | U/E | X/K/N |
| 413800 | Appropriation To Liquidate Contract Authority | N | B | D | E | D/C | | | | | D/M | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 413900 | Contract Authority Carried Forward | N | B | D | B/E | D/C | | | | | | | | | | | | | | | | | | | EG/EP/ER/ET | E/F/U | N | U/E | X/K/N |
| 414000 | Substitution of Borrowing Authority | N | B | C | E | D/C | P/S | | | | D/M | F/P/T | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 414100 | Current-Year Borrowing Authority Realized | N | B | D | E | D/C | | | | | D/M | F/P/T | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 414200 | Actual Repayment of Borrowing Authority Converted to Cash | N | B | C | E | D/C | | | | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | X | | | | | EG/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | N | B | C | E | D/C | | | | | D/M | F/P/T | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 414400 | Borrowing Authority Withdrawn | N | B | C | E | D/C | | | | | | F/P/T | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 414500 | Borrowing Authority Converted to Cash | N | B | C | E | D/C | | | | | | F/P/T | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 414600 | Actual Repayments of Debt, Current-Year Authority | N | B | C | E | D/C | B/P/S | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 414700 | Actual Repayments of Debt, Prior-Year Balances | N | B | C | E | D/C | | | | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 414800 | Resources Realized From Borrowing Authority | N | B | D | E | D/C | | | | | | F/P/T | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |

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| 414900 | Borrowing Authority Carried Forward | N | B | D | B/E | D/C | | | | | | F/P/T | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | | | EG/EP/ER/ES/ET | E/F/U | D/G/N | U/E | X/K/N |
| 415000 | Reappropriations - Transfers-In | N | B | D | E | D/C | | | | | D/M | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | N | B | C | E | D/C | S | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | N | B | C | E | D/C | | | | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 415300 | Transfers of Contract Authority - Nonallocation | N | B | D | B/E | D/C | | | | | | | | | | | F | ### | #### | B/P/X | | | | BAL/NEW | ET | E/F/U | N | U | N |
| 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | N | B | D | E | D/C | | | | | | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U | N |
| 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | N | B | D | E | D/C | P | | | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | P/X | | | | | EG/ES/ET | E/F/U | D/G/N | U | X/K/N |
| 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | N | B | D | E | D/C | | | | | D/M | | | | | | | | | P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 416000 | Anticipated Transfers - Current-Year Authority | Y | B | D | E | D/C | B/C/D/P/R/S | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/N |
| 416500 | Allocations of Authority - Anticipated From Invested Balances | Y | B | D | E | D/C | B/C/D/P/R/S | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/N |
| 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | N | B | D | B/E | D/C | | | | | D/M | | | | | | F | ### | #### | B/P/X | | | | | EP/ES/ET | E/F/U | N | U | N |
| 416700 | Allocations of Realized Authority - Transferred From Invested Balances | N | B | D | E | D/C | | | | | D/M | | | | | | F | ### | #### | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | N | B | D | E | D/C | | | | | D/M | | | | | | F | ### | #### | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 417000 | Transfers - Current-Year Authority | N | B | D | E | D/C | P/S | | | | D/M | | | | | | F | ### | #### | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 417100 | Nonallocation Transfers of Invested Balances - Receivable | N | B | D | B/E | D/C | | | | | D/M | | | | | | | | | B/P/X | | | | | EG/ES/ET | E/F/U | N | U/E | X/K/N |
| 417200 | Nonallocation Transfers of Invested Balances - Payable | N | B | C | B/E | D/C | | | | | D/M | | | | | | | | | B/P/X | | | | | EP/ES/ET | E/F/U | N | U | K/N |
| 417300 | Nonallocation Transfers of Invested Balances - Transferred | N | B | D | E | D/C | | | | | D/M | | | | | | F | ### | #### | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | N | B | D | E | D/C | P/S | | | | D/M | | | | | | F | ### | #### | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |

| USSGL ACCOUNT | | USSGL ATTRIBUTES | | | | | | | | | | | | USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES | | | | | | | | | | | TAS ATTRIBUTES | | | | |
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| 417600 | Allocation Transfers of Prior-Year Balances | N | B | D | E | D/C | | | | | | | | | | | F | ### | #### | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 418000 | Anticipated Transfers - Prior-Year Balances | Y | B | D | E | D/C | | | | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/N |
| 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | Y | B | D | E | D/C | P/R/S | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/N |
| 419000 | Transfers - Prior-Year Balances | N | B | D | E | D/C | | | | | | | | | | | F | ### | #### | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations | N | B | D | E | D/C | | | | | | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 419200 | Balance Transfers - Unexpired to Expired | N | B | D | E | D/C | | | | | | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | N | B | D | E | D/C | P/S | | | | D/M | | | | | | F | ### | #### | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 419500 | Transfer of Obligated Balances | N | B | D | E | D/C | | | | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 419600 | Balance Transfer-In - Expired to Expired | N | B | D | E | D | | | | | | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | E | K/N |
| 419700 | Balance Transfer-Out - Expired to Expired | N | B | C | E | C | | | | | | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | E | K/N |
| 419900 | Transfer of Expired Expenditure Transfers - Receivable | N | B | D | E | D/C | | | | | | | | | | | F | ### | #### | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 420100 | Total Actual Resources - Collected | N | B | D | B/E | D/C | | | | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 421000 | Anticipated Reimbursements and Other Income | Y | B | D | E | D/C | | A/B/E | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | D/R | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/N |
| 421200 | Liquidation of Deficiency - Offsetting Collections | N | B | D | E | D/C | | | | | D/M | | | | | | E/F/N | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 421500 | Anticipated Expenditure Transfers from Trust Funds | Y | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/N |
| 422100 | Unfilled Customer Orders Without Advance | N | B | D | B/E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | E/F | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |

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| 422200 | Unfilled Customer Orders With Advance | N | B | D | B/E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | E/F/N | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 422500 | Expenditure Transfers from Trust Funds - Receivable | N | B | D | B/E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 423000 | Unfilled Customer Orders Without Advance - Transferred | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | E/F | ### | #### | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 423100 | Unfilled Customer Orders With Advance - Transferred | N | B | C | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | E/F/N | | | B/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | F | ### | #### | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | E/F | ### | #### | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 423400 | Other Federal Receivables - Transferred | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | F | ### | #### | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 425100 | Reimbursements and Other Income Earned - Receivable | N | B | D | B/E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | E/F | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 425200 | Reimbursements and Other Income Earned - Collected | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | E/F/N | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | E/F/N | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 425500 | Expenditure Transfers from Trust Funds - Collected | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |

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| 426000 | Actual Collections of "governmental-type" Fees | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 426100 | Actual Collections of Business-Type Fees | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 426200 | Actual Collections of Loan Principal | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 426300 | Actual Collections of Loan Interest | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 426400 | Actual Collections of Rent | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 426500 | Actual Collections From Sale of Foreclosed Property | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 426600 | Other Actual Business-Type Collections From Non-Federal Sources | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 427100 | Actual Program Fund Subsidy Collected | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 427300 | Interest Collected From Treasury | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 427500 | Actual Collections From Liquidating Fund | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |

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| USSGL ACCOUNT | | USSGL ATTRIBUTES | | | | | | | | | BULK FILE ATTRIBUTES | | | | | | | | | | | | | | TAS ATTRIBUTES | | | | |
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| 427600 | Actual Collections From Financing Fund | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 427700 | Other Actual Collections - Federal | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 428300 | Interest Receivable From Treasury | N | B | D | B/E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 428500 | Receivable From the Liquidating Fund | N | B | D | B/E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 428600 | Receivable From the Financing Fund | N | B | D | B/E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 428700 | Other Federal Receivables | N | B | D | B/E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | N | B | D | E | D/C | | | | | D/M | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 429500 | Adjustments to the Exchange Stabilization Fund | N | B | D | B/E | D/C | | | | | | | | | | | | | | B/P/X | | | | | EP | E/F/U | N | U | N |
| 431000 | Anticipated Recoveries of Prior-Year Obligations | Y | B | D | E | D/C | | A/B/E | | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | D/R | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/N |
| 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | N | B | D | E | D/C | | | | | | | | | | | | | | P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 435000 | Canceled Authority | N | B | C | E | D/C | | | | | D/M | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 435100 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | N | B | C | E | D/C | | | | | D/M | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 435500 | Cancellation of Appropriation From Unavailable Receipts | N | B | C | E | D/C | | | | | D/M | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 435600 | Cancellation of Appropriation From Invested Balances | N | B | C | E | D/C | | | | | D/M | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | N | B | C | E | D/C | | | | | D/M | | | | | | | | | P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities | N | B | C | E | D/C | | | | | | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 438200 | Temporary Reduction - New Budget Authority | N | B | C | E | D/C | D/P/S | | | | D/M | | | | | | | | | P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 438300 | Temporary Reduction - Prior-Year Balances | N | B | C | E | D/C | D/P/S | | | | D/M | | | | | | | | | P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | USSGL ATTRIBUTES | | | | | | | | | BULK FILE ATTRIBUTES | | | | | | | | | | | | | | TAS ATTRIBUTES | | | | |
| 438400 | Temporary Reduction/Cancellation Returned by Appropriation | N | B | C | B/E | D/C | D/P/S | | | | D/M | | | | | | | | | P/X | | | | | EG/EP/ER/ES/ET/TR | E/F/U | N | U/E | N |
| 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | N | B | C | E | D/C | D/P | | | | D/M | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | N | B | C | E | D/C | D/P | | | | D/M | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 439000 | Reappropriations - Transfers-Out | N | B | C | E | D/C | | | | | D/M | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | E | X/N |
| 439100 | Adjustments to Indefinite Appropriations | N | B | C | E | D/C | | | | | D/M | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/N |
| 439200 | Permanent Reduction - New Budget Authority | N | B | C | E | D/C | B/C/D/P/R/S | | | | D/M | F/P/T/ | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 439300 | Permanent Reduction - Prior-Year Balances | N | B | C | E | D/C | B/C/D/P/R/S | | | | D/M | F/P/T/ | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 439400 | Receipts Unavailable for Obligation Upon Collection | N | B | C | B/E | D/C | | | | | D/M | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | N |
| 43950 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | Y | B | C | E | D/C | B/C/D/P/R/S | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/N |
| 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | N | B | C | E | D/C | | | | | | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U | X/K/N |
| 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | N | B | C | B/E | D/C | C/P | | | | D/M | | | | | | | | | B/P/X | | | | | EG/ES/ET | E/F/U | N | U/E | X/K/N |
| 439800 | Offsetting Collections Temporarily Precluded From Obligation | N | B | C | B/E | D/C | S | | | | D/M | | | | | | | | | B/P/X | | | | | EG/EP/ER | E/F/U | N | U | K/N |
| 43990 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | N | B | C | E | D/C | | | | | | | | | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |
| 442000 | Unapportioned Authority - Pending Rescission | N | B | C | E | D/C | | | | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | D/R | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/K/N |
| 443000 | Unapportioned Authority - OMB Deferral | N | B | C | E | D/C | | | | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | D/R | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/K/N |
| 445000 | Unapportioned Authority | N | B | C | B/E | D/C | | | | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | D/R | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 451000 | Apportionments | N | B | C | E | D/C | | | | A/S | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | D/R | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/K/N |
| 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | Y | B | C | E | D/C | | | | A/S | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | D/R | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/N |

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| 461000 | Allotments - Realized Resources | N | B | C | E | D/C | | | | A/S | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | D/R | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/K/N |
| 462000 | Unobligated Funds Exempt From Apportionment | N | B | C | B/E | D/C | | | | A/S | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | D/R | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 463000 | Funds Not Available for Commitment/Obligation | N | B | C | E | D/C | | A/B/E | | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | D/R | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/K/N |
| 465000 | Allotments - Expired Authority | N | B | C | B/E | D/C | | A/B/E | | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | D/R | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | E | X/K/N |
| 469000 | Anticipated Resources - Programs Exempt From Apportionment | Y | B | C | E | D/C | | | | A/S | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | D/R | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/N |
| 470000 | Commitments - Programs Subject to Apportionment | N | B | C | E | D/C | | | | A/S | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | D/R | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/K/N |
| 472000 | Commitments - Programs Exempt From Apportionment | N | B | C | E | D/C | | | | A/S | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | | | | D/R | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U | X/K/N |
| 480100 | Undelivered Orders - Obligations, Unpaid | N | B | C | B/E | D/C | | A/B/E | #### | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | ## | D/R | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | N | B | C | B/E | D/C | | A/B/E | #### | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | ## | D/R | BAL/NEW | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 483100 | Undelivered Orders - Obligations Transferred, Unpaid | N | B | C | E | D/C | | | | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | F | ### | #### | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced | N | B | C | E | D/C | | | | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |

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| 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | N | B | D | E | D/C | | | | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | N | B | C | E | D/C | | A/B/E | #### | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | ## | D/R | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | N | B | C | E | D/C | | A/B/E | #### | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | ## | D/R | BAL/NEW | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 490100 | Delivered Orders - Obligations, Unpaid | N | B | C | B/E | D/C | | A/B/E | #### | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | ## | D/R | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 490200 | Delivered Orders - Obligations, Paid | N | B | C | E | D/C | | A/B/E | #### | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | ## | D/R | BAL/NEW | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 490800 | Authority Outlayed Not Yet Disbursed | N | B | C | B/E | D/C | | A/E | | | D/M | | | | | | | | | B/P/X | | ## | D/R | BAL/NEW | EG/ER | E/F/U | N | U | N |
| 493100 | Delivered Orders - Obligations Transferred, Unpaid | N | B | C | E | D/C | | | | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | F | ### | #### | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | N | B | D | E | D/C | | | | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | N | B | D | E | D/C | | | | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | E/F/N | | | B/P/X | | | | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |
| 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | N | B | C | E | D/C | | A/B/E | #### | | | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | ## | D/R | | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | N | B | C | E | D/C | | A/B/E | #### | | D/M | | | 1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014 | | | | | | B/P/X | | ## | D/R | BAL/NEW | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/N |

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| 510000 | Revenue From Goods Sold | N | P | C | E | D/C | | | | | | | | | | X | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 510900 | Contra Revenue for Goods Sold | N | P | D | E | D/C | | | | | | | | | | X | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 520000 | Revenue From Services Provided | N | P | C | E | D/C | | | | | | | | | | X | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 520900 | Contra Revenue for Services Provided | N | P | D | E | D/C | | | | | | | | | | X | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 531000 | Interest Revenue - Other | N | P | C | E | D/C | | | | | | | | | A/S | T/X | F/N | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 531100 | Interest Revenue - Investments | N | P | C | E | D/C | | | | | | | | | A/S | T/X | F/N | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | N | P | C | E | D/C | | | | | | | | | A/S | T/X | F/N | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 531300 | Interest Revenue - Subsidy Amortization | N | P | C | E | D/C | | | | | | | | | | X | N | | | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | P | C | E | D/C | | | | | | | | | | X | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | P | D | E | D/C | | | | | | | | | | X | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 531700 | Contra Revenue for Interest Revenue - Loans Receivable | N | P | D | E | D/C | | | | | | | | | A/S | T/X | F/N | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 531800 | Contra Revenue for Interest Revenue - Investments | N | P | D | E | D/C | | | | | | | | | A/S | T/X | F/N | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 531900 | Contra Revenue for Interest Revenue - Other | N | P | D | E | D/C | | | | | | | | | A/S | T/X | F/N | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 532000 | Penalties and Fines Revenue | N | P | C | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

USSGL ACCOUNT ATTRIBUTES

| USSGL ACCOUNT | | USSGL ATTRIBUTES | | | BULK FILE ATTRIBUTES | | | | | | | | | | | | | | | | | | | | TAS ATTRIBUTES | | | | |
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| 532400 | Contra Revenue for Penalties and Fines | N | P | D | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 532500 | Administrative Fees Revenue | N | P | C | E | D/C | | | | | | | | | A/S | T/X | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 532900 | Contra Revenue for Administrative Fees | N | P | D | E | D/C | | | | | | | | | A/S | X | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 540000 | Funded Benefit Program Revenue | N | P | C | E | D/C | | | | | | | | | | T/X | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 540500 | Unfunded FECA Benefit Revenue | N | P | C | E | D/C | | | | | | | | | | X | F | ### | /#### | | | | | | EG | U | D/G/N | U | N |
| 540600 | Contra Revenue for Unfunded FECA Benefit Revenue | N | P | D | E | D/C | | | | | | | | | | X | F | ### | /#### | | | | | | EG | U | D/G/N | U | N |
| 540900 | Contra Revenue for Funded Benefit Program Revenue | N | P | D | E | D/C | | | | | | | | | | T/X | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 550000 | Insurance and Guarantee Premium Revenue | N | P | C | E | D/C | | | | | | | | | | X | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | P | D | E | D/C | | | | | | | | | | X | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 560000 | Donated Revenue - Financial Resources | N | P | C | E | D/C | | | | | | | | | A/S | T | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 560900 | Contra Revenue for Donations - Financial Resources | N | P | D | E | D/C | | | | | | | | | A/S | T | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 561000 | Donated Revenue - Nonfinancial Resources | N | P | C | E | D/C | | | | | | | | | | T | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 561900 | Contra Donated Revenue - Nonfinancial Resources | N | P | D | E | D/C | | | | | | | | | | T | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 564000 | Forfeiture Revenue - Cash and Cash Equivalents | N | P | C | E | D/C | | | | | | | D | | A | T | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | N | P | D | E | D/C | | | | | | | D | | A | T | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

| USSGL ACCOUNT | | USSGL ATTRIBUTES | | | BULK FILE ATTRIBUTES | | | | | | | | | | | | | | | | | | | | TAS ATTRIBUTES | | | | |
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| 565000 | Forfeiture Revenue - Forfeitures of Property | N | P | C | E | D/C | | | | | | | E | | A | T | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 565900 | Contra Forfeiture Revenue - Forfeitures of Property | N | P | D | E | D/C | | | | | | | E | | A | T | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 570000 | Expended Appropriations | N | P | C | E | D/C | | | | | | | | | | | G | ### | #### | | | | | | CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 570500 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | N | P | C | E | D/C | | | | | | | | | | | G | ### | #### | | | | | | CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | N | P | C | E | D/C | | | | | | | | | | | G | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | N | P | C | E | D/C | | | | | | | | | | | G | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 571000 | Transfer in of Agency Unavailable Custodial and Non-Entity Collections | N | P | C | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | GA | U | N | U | N |
| 571200 | Accrual of Agency Amount To Be Collected - Custodial and Non-Entity | N | P | C | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | GA | U | N | U | N |
| 572000 | Financing Sources Transferred In Without Reimbursement | N | P | C | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 573000 | Financing Sources Transferred Out Without Reimbursement | N | P | D | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 574000 | Appropriated Earmarked Receipts Transferred In | N | P | C | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 574500 | Appropriated Earmarked Receipts Transferred Out | N | P | D | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 575000 | Expenditure Financing Sources - Transfers-In | N | P | C | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 575500 | Nonexpenditure Financing Sources - Transfers-In - Other | N | P | C | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 575600 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | N | P | C | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 576000 | Expenditure Financing Sources - Transfers-Out | N | P | D | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

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| 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other | N | P | D | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | N | P | D | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 577500 | Nonbudgetary Financing Sources Transferred In | N | P | C | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 577600 | Nonbudgetary Financing Sources Transferred Out | N | P | D | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 578000 | Imputed Financing Sources | N | P | C | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 579000 | Other Financing Sources | N | P | C | E | D/C | | | | | | | D/E | | | | G | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 579100 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | N | P | D | E | D/C | | | | | | | E | | | | G | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 579200 | Financing Sources To Be Transferred Out - Contingent Liability | N | P | D | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 579500 | Seigniorage | N | P | C | E | D/C | | | | | | | E | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | F/U | D/G/N | U/E | X/N |
| 580000 | Tax Revenue Collected - Not Otherwise Classified | N | P | C | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 580100 | Tax Revenue Collected - Individual | N | P | C | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 580200 | Tax Revenue Collected - Corporate | N | P | C | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 580300 | Tax Revenue Collected - Unemployment | N | P | C | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 580400 | Tax Revenue Collected - Excise | N | P | C | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

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| 580500 | Tax Revenue Collected - Estate and Gift | N | P | C | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 580600 | Tax Revenue Collected - Customs | N | P | C | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | N | P | C | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 582100 | Tax Revenue Accrual Adjustment - Individual | N | P | C | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 582200 | Tax Revenue Accrual Adjustment - Corporate | N | P | C | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 582300 | Tax Revenue Accrual Adjustment - Unemployment | N | P | C | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 582400 | Tax Revenue Accrual Adjustment - Excise | N | P | C | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | N | P | C | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 582600 | Tax Revenue Accrual Adjustment - Customs | N | P | C | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 583000 | Contra Revenue for Taxes - Not Otherwise Classified | N | P | D | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 583100 | Contra Revenue for Taxes - Individual | N | P | D | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 583200 | Contra Revenue for Taxes - Corporate | N | P | D | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 583300 | Contra Revenue for Taxes - Unemployment | N | P | D | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 583400 | Contra Revenue for Taxes - Excise | N | P | D | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

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| | | USSGL ATTRIBUTES | | | BULK FILE ATTRIBUTES | | | | | | | | | | | | | | | | | | | | | TAS ATTRIBUTES | | | | |
| 583500 | Contra Revenue for Taxes - Estate and Gift | N | P | D | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 583600 | Contra Revenue for Taxes - Customs | N | P | D | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 589000 | Tax Revenue Refunds - Not Otherwise Classified | N | P | D | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 589100 | Tax Revenue Refunds - Individual | N | P | D | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 589200 | Tax Revenue Refunds - Corporate | N | P | D | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 589300 | Tax Revenue Refunds - Unemployment | N | P | D | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 589400 | Tax Revenue Refunds - Excise | N | P | D | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 589500 | Tax Revenue Refunds - Estate and Gift | N | P | D | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 589600 | Tax Revenue Refunds - Customs | N | P | D | E | D/C | | | | | | | | | A/S | T | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 590000 | Other Revenue | N | P | C | E | D/C | | | | | | | D/E | | A/S | T/X | F/G/N | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 590900 | Contra Revenue for Other Revenue | N | P | D | E | D/C | | | | | | | D/E | | A/S | T/X | F/G/N | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 591900 | Revenue and Other Financing Sources - Cancellations | N | P | D | E | D/C | | | | | | | | | | | G | ### | #### | | | | | | EC/EG/EM/EP/ER/ES/ET/TR/US/UT | E/F/U | D/G/N | U/E | X/K/N |
| 592100 | Valuation Change in Investments - Exchange Stablization Fund | N | P | C | E | D/C | | | | | | | | | | X | N | | | | | | | | ER | E/F/U | D/G/N | U/E | X/N |
| 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | N | P | C | E | D/C | | | | | | | | | | X | N | | | | | | | | UG | E/F/U | D/G/N | U/E | X/N |
| 592300 | Valuation Change in Investments - Beneficial Interest in Trust | N | P | C | E | D/C | | | | | | | | | S | T | N | | | | | | | | UG | E/F/U | D/G/N | U/E | X/N |
| 599000 | Collections for Others - Statement of Custodial Activity | N | P | D | E | D/C | | | | | | | D/E | | S | T/X | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

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| 599100 | Accrued Collections for Others - Statement of Custodial Activity | N | P | D | E | D/C | | | | | | | D/E | | S | T/X | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | N | P | D | E | D/C | | | | | | | D/E | | A | | G | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | N | P | D | E | D/C | | | | | | | D/E | | A | | G | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 599700 | Financing Sources Transferred In From Custodial Statement Collections | N | P | C | E | D/C | | | | | | | | | A | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | N | P | D | E | D/C | | | | | | | | | S | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 610000 | Operating Expenses/Program Costs | N | P | D | E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 619000 | Contra Bad Debt Expense - Incurred for Others | N | P | C | E | D/C | | | | | | | | | | | F/G/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 619900 | Adjustment to Subsidy Expense | N | P | C | E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 631000 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | N | P | D | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 632000 | Interest Expenses on Securities | N | P | D | E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 633000 | Other Interest Expenses | N | P | D | E | D/C | | | | | | | | | A/S | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 633800 | Remuneration Interest | N | P | D | E | D/C | | | | | | | | | | | N | | | | | | | | EP | E | N | U | N |
| 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | N | P | D | E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 640000 | Benefit Expense | N | P | D | E | D/C | | | | | | | | | | | F/G/N | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

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| USSGL ACCOUNT | | USSGL ATTRIBUTES | | | BULK FILE ATTRIBUTES | | | | | | | | | | | | | | | | | | | | TAS ATTRIBUTES | | | | |
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| 650000 | Cost of Goods Sold | N | P | D | E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 660000 | Applied Overhead | N | P | C | E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 661000 | Cost Capitalization Offset | N | P | C | E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 671000 | Depreciation, Amortization, and Depletion | N | P | D | E | D/C | | | | | | | | | | | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 672000 | Bad Debt Expense | N | P | D | E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 673000 | Imputed Costs | N | P | D | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 679000 | Other Expenses Not Requiring Budgetary Resources | N | P | D | E | D/C | | | | | | | | | A/S | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 680000 | Future Funded Expenses | N | P | D | E | D/C | | | | | | | | | | | F/N | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | N | P | D | E | D/C | | | | | | | | | | | F | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 690000 | Nonproduction Costs | N | P | D | E | D/C | | | | | | | | | | | F/N | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 711000 | Gains on Disposition of Assets - Other | N | P | C | E | D/C | | | | | | | D/E | | | T/X | N | | | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 711100 | Gains on Disposition of Investments | N | P | C | E | D/C | | | | | | | D/E | | | T/X | F/N | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 711200 | Gains on Disposition of Borrowings | N | P | C | E | D/C | | | | | | | D/E | | | T/X | F/G | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 717100 | Gains on Changes in Long-Term Assumptions - From Experience | N | P | C | E | D/C | | | | | | | | | | X | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

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| | | USSGL ATTRIBUTES | | | | | BULK FILE ATTRIBUTES | | | | | | | | | | | | | | | | | | TAS ATTRIBUTES | | | | |
| 717200 | Losses on Changes in Long-Term Assumptions - From Experience | N | P | D | E | D/C | | | | | | | | | | X | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 718000 | Unrealized Gains | N | P | C | E | D/C | | | | | | | D/E | | | T/X | F/N | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 718100 | Unrealized Gain - Exchange Stabilization Fund | N | P | C | E | D/C | | | | | | | | | | | N | | | | | | | | EP | E | N | U | N |
| 719000 | Other Gains | N | P | C | E | D/C | | | | | | | D/E | | | T/X | F/G/N | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 719100 | Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges | N | P | C | E | D/C | | | | | | | | | | | N | | | | | | | | EP | E | N | U | N |
| 721000 | Losses on Disposition of Assets - Other | N | P | D | E | D/C | | | | | | | D/E | | | T/X | N | | | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E/C | X/K/N |
| 721100 | Losses on Disposition of Investments | N | P | D | E | D/C | | | | | | | D/E | | A | T/X | F/N | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 721200 | Losses on Disposition of Borrowings | N | P | D | E | D/C | | | | | | | D/E | | | T/X | F/G | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 727100 | Gains on Changes in Long-Term Assumptions | N | P | C | E | D/C | | | | | | | | | | X | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 727200 | Losses on Changes in Long-Term Assumptions | N | P | D | E | D/C | | | | | | | | | | X | N | | | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 728000 | Unrealized Losses | N | P | D | E | D/C | | | | | | | D/E | | | T/X | F/N | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 728100 | Unrealized Losses - Exchange Stabilization Fund | N | P | D | E | D/C | | | | | | | | | | | N | | | | | | | | EP | E | N | U | N |
| 729000 | Other Losses | N | P | D | E | D/C | | | | | | | D/E | | | T/X | F/G/N | ### | /#### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 729100 | Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges | N | P | D | E | D/C | | | | | | | | | | | N | | | | | | | | EP | E | N | U | N |
| 730000 | Extraordinary Items | N | P | C | E | D/C | | | | | | | | | | X | N | | | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 740000 | Prior-Period Adjustments Due to Corrections of Errors | N | P | C | E | D/C | | | | | | | | | | | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

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| 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | N | P | C | E | D/C | | | | | | | | | | | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 740500 | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | N | P | C | E | D/C | | | | | | | | | | | G/N | ### | #### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 750000 | Distribution of Income - Dividend | N | P | D | E | D/C | | | | | | | D/E | | | T/X | G/N | ### | #### | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 760000 | Changes in Actuarial Liability | N | P | D | E | D/C | | | | | | | | | | | N | | | | P/Q | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 771000 | Trust Fund Warrant Journal Vouchers Issued Net of Adjustments | N | P | D | E | D/C | | | | | | | | | | | F | ### | /#### | | | | | | GA | U | N | U | N |
| 880100 | Offset for Purchases of Assets | N | P | C | E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 880200 | Purchases of Property, Plant, and Equipment | N | P | D | E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 880300 | Purchases of Inventory and Related Property | N | P | D | E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |
| 880400 | Purchases of Assets - Other | N | P | D | E | D/C | | | | | | | | | | | F/N | ### | /#### | | | | | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/F/U | D/G/N | U/E | X/N |

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# U.S. Government Standard General Ledger

## SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2014 GTAS Implementation Testing. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from the Office of Management and Budget (OMB), the Federal Accounting Standards Advisory Board (FASAB), and the Financial Management Service (FMS).

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 6-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

All crosswalks require preclosing USSGL account balances.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:


| | Page Number |
|---|---|
| ➢ SF 133: Report on Budget Execution and Budgetary Resources | V - 3 |
| ➢ Budget Program and Financing (P&F) Schedule …… | V - 31 |
| ➢ FMS 2108: Yearend Closing Statement ……..…… | V - 53 |
| ➢ OMB Form and Content Financial Statements | |
| • Balance Sheet……. | V - 57 |
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**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **SCHEDULE OF BUDGETARY RESOURCES** | | | | | | | | | | | | | | | | | | |
| | | **Unobligated Balance:** | | | | | | | | | | | | | | | | | | |
| **1000** | | **Unobligated balance brought forward, October 1** | | | | | | | | | | | | | | | | | | |
| 1000 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | B | D/C | | | | | M | | | | X | U | N | EG | N | + | - | |
| 1000 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | D/C | | | B/P | | D/M | | | | X | U/E | X/K/N | ES/ET | N | + | - | |
| 1000 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | B | D/C | | | | | D/M | | | | X | U/E | X/K/N | EG/ES/ET | N | + | - | |
| 1000 | 413600 | Contract Authority To Be Liquidated by Trust Funds | B | D/C | | | | | D/M | | | | X | U | X/K/N | ET | N | + | - | |
| 1000 | 413700 | Transfers of Contract Authority - Allocation | B | D/C | | | | | D/M | | F | | X | U/E | X/K/N | ET | N | + | - | |
| 1000 | 413900 | Contract Authority Carried Forward | B | D/C | | | | | | | | | | U/E | X/K/N | EG/EP/ER/ET | N | + | - | |
| 1000 | 414900 | Borrowing Authority Carried Forward | B | D/C | | | | | | F/P/T | | | | U/E | X/K/N | EG/EP/ER/ES/ET | D/G/N | + | - | |
| 1000 | 415300 | Transfers of Contract Authority - Nonallocation | B | D/C | | | | | | | F | NEW | X | U | N | ET | N | + | - | |
| 1000 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | D/C | | | | | D/M | | F | | X | U | N | EP/ES/ET | N | + | - | |
| 1000 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | B | D/C | | | | | D/M | | | | X | U/E | X/K/N | EG/ES/ET | N | + | - | |
| 1000 | 417200 | Nonallocation Transfers of Invested Balances - Payable | B | D/C | | | | | D/M | | | | X | U | K/N | EP/ES/ET | N | + | - | |
| 1000 | 420100 | Total Actual Resources - Collected | B | D/C | | | | | | | | | | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D/M | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D/M | | E/F/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D/M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D/M | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D/M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D/M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D/M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 428700 | Other Federal Receivables | B | D/C | | | | | D/M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 429500 | Adjustments to the Exchange Stabilization Fund | B | D/C | | | | | | | | | X | U | N | EP | N | + | - | |
| 1000 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | D/P/S | | D/M | | | | X | U | N | EG/EP/ER/ES/ET/TR | N | + | - | |
| 1000 | 439400 | Receipts Unavailable for Obligation Upon Collection | B | D/C | | | | | D/M | | | | X | U | N | ES/ET | N | + | - | |
| 1000 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | C/P | | D/M | | | | X | U | X/K/N | ES/ET | N | + | - | |
| 1000 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | C/P | | D/M | | | | X | U/E | X/K/N | EG | N | + | - | |
| 1000 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | B | D/C | | | S | | D/M | | | | X | U | K/N | EG/EP/ER | N | + | - | |
| 1000 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1000 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | M | | | | X | U/E | X/N | EP/ER | D/G | + | - | |
| 1000 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | + | - | |
| | | **Nonexpenditure transfers of unobligated balance to or from other accounts:** | | | | | | | | | | | | | | | | | | |
| **1010** | | **Unobligated balance transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | |
| 1010 | 417600 | Allocation Transfers of Prior-Year Balances | E | C | | | | | | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1010 | 419000 | Transfers - Prior-Year Balances | E | C | | | | | | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1010 | 419700 | Balance Transfer-Out - Expired to Expired | E | C | | | | | | | | | X | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1010 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | C | | | | | | | F | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1011** | | **Unobligated balance transferred from other accounts** | | | | | | | | | | | | | | | | | | |
| 1011 | 417600 | Allocation Transfers of Prior-Year Balances | E | D | | | | | | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1011 | 419000 | Transfers - Prior-Year Balances | E | D | | | | | | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1011 | 419600 | Balance Transfer-In - Expired to Expired | E | D | | | | | | | | | X | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1012** | | **Unobligated balance transfers between expired and unexpired accounts** | | | | | | | | | | | | | | | | | | |
| 1012 | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations | E | D | | | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1012 | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations | E | C | | | | | | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1012 | 419200 | Balance Transfers - Unexpired to Expired | E | C | | | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1012 | 419200 | Balance Transfers - Unexpired to Expired | E | D | | | | | | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1012 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D | | | | | | | F | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1013** | | **Unobligated balance of contract authority transferred to or from other accounts (net (+ or -)** | | | | | | | | | | | | | | | | | | |
| 1013 | 415300 | Transfers of Contract Authority - Nonallocation | E | D/C | | | | | | | F | BAL | X | U | N | ET | N | + | - | 1 |
| 1013 | 415300 | Transfers of Contract Authority - Nonallocation | B | D/C | | | | | | | F | BAL | X | U | N | ET | N | - | + | 1 |
| | | **Adjustments:** | | | | | | | | | | | | | | | | | | |
| **1020** | | **Adjustment of unobligated balance brought forward, October 1 (+ or -)** | | | | | | | | | | | | | | | | | | |
| 1020 | 411100 | Debt Liquidation Appropriations | E | D/C | | | D/P | | D/M | | | | B/P | U/E | X/N | EG/EP/ER | N | + | - | |
| 1020 | 411200 | Liquidation of Deficiency - Appropriations | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EG/EP/ER | N | + | - | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1020 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | D/P | | D/M | | | | B/P | U/E | X/N | ES/ET | N | + | - | |
| 1020 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | D/P | | D/M | | | | B/P | U/E | X/N | ES/ET | N | + | - | |
| 1020 | 411500 | Loan Subsidy Appropriation | E | D/C | | | D/P | | D/M | | | | B/P | U/E | X/N | EG/EP/ER | N | + | - | |
| 1020 | 411600 | Debt Forgiveness Appropriation | E | D/C | | | P | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | D/P | | D/M | | | | B/P | U/E | X/N | EG/EP/ER | N | + | - | |
| 1020 | 411800 | Reestimated Loan Subsidy Appropriation | E | D/C | | | | | | | | | B/P | U/E | X/N | EG/EP/ER | N | + | - | |
| 1020 | 411900 | Other Appropriations Realized | E | D/C | | | D/E/F/P | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET | N | + | - | |
| 1020 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | P/S | | D/M | | | | P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | E | D/C | | | | | M | | | | B/P | U | N | EG | N | + | - | |
| 1020 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | P/S | | D/M | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | ES/ET | N | + | - | |
| 1020 | 412500 | Loan Modification Adjustment Transfer Appropriation | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EG/EP/ER | N | + | - | |
| 1020 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | D/C | | | B/P | | D/M | | | | B/P | U/E | X/K/N | ET | N | + | - | |
| 1020 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | ET | N | + | - | |
| 1020 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | B/P | | D/M | | | | B/P | U/E | X/N | EG/ES/ET | N | + | - | |
| 1020 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | B/P | | D/M | | | | B/P | U/E | X/N | EG/ES/ET | N | + | - | |
| 1020 | 413000 | Appropriation To Liquidate Contract Authority Withdrawn | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413100 | Current-Year Contract Authority Realized | E | D/C | | | | | D/M | | | | P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413200 | Substitution of Contract Authority | E | D/C | | | S | | | | | | P | U | N | ER | N | + | - | |
| 1020 | 413300 | Decreases to Indefinite Contract Authority | E | D/C | | | | | D/M | | | | P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413400 | Contract Authority Withdrawn | E | D/C | | | | | | | | | P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413500 | Contract Authority Liquidated | E | D/C | | | P/S | | D/M | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413600 | Contract Authority To Be Liquidated by Trust Funds | E | D/C | | | | | D/M | | | | P | U | X/K/N | ET | N | + | - | |
| 1020 | 413700 | Transfers of Contract Authority - Allocation | E | D/C | | | | | M | | F | | B/P | U/E | X/K/N | ET | N | + | - | |
| 1020 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 414000 | Substitution of Borrowing Authority | E | D/C | | | P/S | | D/M | F/P/T | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414100 | Current-Year Borrowing Authority Realized | E | D/C | | | | | D/M | F/P/T | | | P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | D/C | | | | | D/M | F/P/T | | | P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414400 | Borrowing Authority Withdrawn | E | D/C | | | | | | F/P/T | | | P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | B | | M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | P/S | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414700 | Actual Repayments of Debt, Prior-Year Balances | E | D/C | | | | | | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 415000 | Reappropriations - Transfers-In | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | D/C | | | S | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | E | D/C | | | | | | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 415300 | Transfers of Contract Authority - Nonallocation | E | D/C | | | | | | | F | BAL/NEW | B/P | U | N | ET | N | + | - | |
| 1020 | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | E | D/C | | | | | | | | | B/P | U | N | ET | N | + | - | |
| 1020 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | D/C | | | | | D/M | | | | P | U | X/K/N | EG/EP/ER | N | + | - | |
| 1020 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | D/C | | | | | D/M | | F | | B/P | U | N | EP/ES/ET | N | + | - | |
| 1020 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | D/C | | | | | D/M | | F | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | D/C | | | | | D/M | | F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 417000 | Transfers - Current-Year Authority | E | D/C | | | P/S | | D/M | | F | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | EG/ES/ET | N | + | - | |
| 1020 | 417200 | Nonallocation Transfers of Invested Balances - Payable | E | D/C | | | | | D/M | | | | B/P | U | K/N | EP/ES/ET | N | + | - | |
| 1020 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | D/C | | | | | D/M | | F | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D/C | | | P/S | | D/M | | F | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 417600 | Allocation Transfers of Prior-Year Balances | E | D/C | | | | | | | F | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419000 | Transfers - Prior-Year Balances | E | D/C | | | | | | | F | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations | E | D/C | | | | | | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419200 | Balance Transfers - Unexpired to Expired | E | D/C | | | | | | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D/C | | | P/S | | D/M | | F | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419600 | Balance Transfer-In - Expired to Expired | E | D | | | | | | | | | B/P | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419700 | Balance Transfer-Out - Expired to Expired | E | C | | | | | | | | | B/P | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D/C | | | | | | | F | | P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D/M | | E/F/N | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | D/M | | E/F/N | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | D/C | | | | | D/M | | E/F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | D/C | | | | | D/M | | F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | D/C | | | | | D/M | | E/F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 423400 | Other Federal Receivables - Transferred | E | D/C | | | | | D/M | | F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | D/M | | E/F/N | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | D/M | | E/F/N | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1020 | 426400 | Actual Collections of Rent | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427300 | Interest Collected From Treasury | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 429500 | Adjustments to the Exchange Stabilization Fund | E | D/C | | | | | | | | | P | U | N | EP | N | + | - | |
| 1020 | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | D/C | | | | | | | | | P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 435000 | Canceled Authority | E | D/C | | | | | D/M | | | | B/P | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 435100 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 435500 | Cancellation of Appropriation From Unavailable Receipts | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | ES/ET | N | + | - | |
| 1020 | 435600 | Cancellation of Appropriation From Invested Balances | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | ES/ET | N | + | - | |
| 1020 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | D/C | | | | | D/M | | | | P | U/E | X/K/N | ES/ET | N | + | - | |
| 1020 | 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities | E | D/C | | | | | | | | | B/P | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | D/P/S | | D/M | | | | P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | D/P/S | | D/M | | | | P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | D/P/S | | D/M | | | | P | U | N | EG/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | D/C | | | D/P | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | D/C | | | P | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439000 | Reappropriations - Transfers-Out | E | D/C | | | | | D/M | | | | B/P | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439100 | Adjustments to Indefinite Appropriations | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EG/EP/ER | N | + | - | |
| 1020 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | B | | D/M | F/P/T | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | C/D/P/R/S | | D/M | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | B | | D/M | F/P/T | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | C/D/P/R/S | | D/M | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439400 | Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | D/M | | | | B/P | U | N | ES/ET | N | + | - | |
| 1020 | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | | | | | B/P | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | C/P | | D/M | | | | B/P | U/E | X/K/N | EG/ES/ET | N | + | - | |
| 1020 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | | | S | | D/M | | | | B/P | U | K/N | EG/EP/ER | N | + | - | |
| 1020 | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | | | | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | | X | U/E | X/N | EP/ER | D/G | + | - | |
| 1020 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | | B/P | U/E | X/N | EP/ER | D/G | + | - | |
| 1020 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | | B/P | U/E | X/N | EP/ER | D/G | + | - | |
| 1020 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D/M | | | BAL/NEW | B/P | U | N | EG/ER | N | + | - | |
| 1020 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D/M | | E/F/N | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | | B/P | U/E | X/N | EP/ER | D/G | + | - | |
| **1021** | **Recoveries of prior year unpaid obligations** | | | | | | | | | | | | | | | | | | | |
| 1021 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1021 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1022** | **Capital transfer of unobligated balances to general fund (-)** | | | | | | | | | | | | | | | | | | | |
| 1022 | 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | E | D/C | | | | | | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1023** | **Unobligated balances applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1023 | 414700 | Actual Repayments of Debt, Prior-Year Balances | E | D/C | | | | | | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1024** | | **Unobligated balance of borrowing authority withdrawn (-)** | | | | | | | | | | | | | | | | | | |
| 1024 | 414400 | Borrowing Authority Withdrawn | E | D/C | | | | | | F/P/T | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1025** | | **Unobligated balance of contract authority withdrawn (-)** | | | | | | | | | | | | | | | | | | |
| 1025 | 413400 | Contract Authority Withdrawn | E | D/C | | | | | | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1026** | | **Adjustment for change in allocation of trust fund limitation or foreign exchange valuation** | | | | | | | | | | | | | | | | | | |
| 1026 | 429500 | Adjustments to the Exchange Stabilization Fund | E | D/C | | | | | | | | | X | U | N | EP | N | + | - | |
| 1026 | 429500 | Adjustments to the Exchange Stabilization Fund | B | D/C | | | | | | | | | X | U | N | EP | N | - | + | |
| 1026 | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | D/C | | | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1027** | | **Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)** | | | | | | | | | | | | | | | | | | |
| 1027 | | | | | | | | | | | | | | | | | | | | |
| | | **This line is not required to be supported by the USSGL at this time, but will be required in the future.** | | | | | | | | | | | | | | | | | | |
| **1028** | | **Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)** | | | | | | | | | | | | | | | | | | |
| 1028 | | | | | | | | | | | | | | | | | | | | |
| | | **This line is not required to be supported by the USSGL at this time, but will be required in the future.** | | | | | | | | | | | | | | | | | | |
| **1029** | | **Other balances withdrawn (-)** | | | | | | | | | | | | | | | | | | |
| 1029 | 435000 | Canceled Authority | E | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1029 | 435000 | Canceled Authority | E | D/C | | | | | D/M | | | | X | U | X/K/N | EG/EM/ER/ES/ET/TR | N | + | - | |
| 1029 | 435100 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | E | D/C | | | | | D/M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1029 | 435500 | Cancellation of Appropriation From Unavailable Receipts | E | D/C | | | | | D/M | | | | X | U/E | X/K/N | ES/ET | N | + | - | |
| 1029 | 435600 | Cancellation of Appropriation From Invested Balances | E | D/C | | | | | D/M | | | | X | U/E | X/K/N | ES/ET | N | + | - | |
| 1029 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | D/C | | | | | D/M | | | | X | U/E | X/K/N | ES/ET | N | + | - | |
| **1031** | | **Refunds and recoveries temporarily precluded from obligation (special and trust funds)(-)** | | | | | | | | | | | | | | | | | | |
| 1031 | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | | | | | X | U | X/K/N | ES/ET | N | + | - | |
| 1031 | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | | | | | | | X | U | N | ES/ET | N | + | - | |
| | | **Anticipated transfers and adjustments:** | | | | | | | | | | | | | | | | | | |
| **1040** | | **Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)** | | | | | | | | | | | | | | | | | | |
| 1040 | 418000 | Anticipated Transfers - Prior-Year Balances | E | D/C | | | | | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1041** | | **Anticipated recoveries of prior-year unpaid obligations** | | | | | | | | | | | | | | | | | | |
| 1041 | 431000 | Anticipated Recoveries of Prior-Year Obligations | E | D | D/R | A/B/E | | | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1042** | | **Anticipated capital transfers and redemption of debt (unobligated balances) (-)** | | | | | | | | | | | | | | | | | | |
| 1042 | 404800 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances | E | D/C | | | | | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1050** | | **Unobligated balance (total)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 1000 through 1042.** | | | | | | | | | | | | | | | | | | |
| | | **Budget Authority:** | | | | | | | | | | | | | | | | | | |
| | | **Appropriations:** | | | | | | | | | | | | | | | | | | |
| | | **Discretionary:** | | | | | | | | | | | | | | | | | | |
| **1100** | | **Appropriation** | | | | | | | | | | | | | | | | | | |
| 1100 | 411100 | Debt Liquidation Appropriations | E | D/C | | | P | | D | | | | X | U | X/N | EG/EP/ER | N | + | - | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1100 | 411200 | Liquidation of Deficiency - Appropriations | E | D/C | | | | | D | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1100 | 411500 | Loan Subsidy Appropriation | E | D/C | | | P | | D | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1100 | 411600 | Debt Forgiveness Appropriation | E | D/C | | | P | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1100 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | P | | D | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1100 | 411900 | Other Appropriations Realized | E | D/C | | | P | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET | N | + | - | |
| 1100 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | D | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1100 | 439100 | Adjustments to Indefinite Appropriations | E | D/C | | | | | D | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| **1101** | **Appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | |
| 1101 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | P | | D | | | | X | U | X/N | ES/ET | N | + | - | |
| 1101 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | P | | D | | | | X | U | X/N | ES/ET | N | + | - | |
| 1101 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | P | | D | | | | X | U | X/K/N | ES/ET | N | + | - | |
| 1101 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | P | | D | | | | X | U/E | X/K/N | EG/ES/ET | N | + | - | |
| 1101 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | D/C | | | | | D | | | | X | U | X/K/N | ES/ET | N | + | - | |
| 1101 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | D/C | | | P | | D | | | | X | U/E | X/K/N | ET | N | + | - | 1 |
| 1101 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | D/C | | | P | | D | | | | X | U/E | X/K/N | ET | N | - | + | 1 |
| 1101 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | E | D/C | | | | | D | | | | X | U/E | X/K/N | ET | N | + | - | 1 |
| 1101 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | B | D/C | | | | | D | | | | X | U/E | X/K/N | ET | N | - | + | 1 |
| 1101 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | P | | D | | | | X | U/E | X/N | EG/ES/ET | N | + | - | |
| 1101 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | P | | D | | | | X | U/E | X/N | ES/ET | N | + | - | |
| 1101 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | P | | D | | | | X | U | X/N | EG | N | + | - | |
| 1101 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | D | | | | X | U | X/N | ES/ET | N | + | - | |
| 1101 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | P | | D | | | | X | U | N | ES/ET | N | + | - | 1 |
| 1101 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | P | | D | | | | X | U | N | ES/ET | N | - | + | 1 |
| 1101 | 439400 | Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | D | | | | X | U | N | ES/ET | N | + | - | 1 |
| 1101 | 439400 | Receipts Unavailable for Obligation Upon Collection | B | D/C | | | | | D | | | | X | U | N | ES/ET | N | - | + | 1 |
| **1103** | **Appropriation available from subsequent year** | | | | | | | | | | | | | | | | | | | |
| 1103 | 411900 | Other Appropriations Realized | E | D/C | | | F | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET | N | + | - | |
| **1104** | **Appropriation available in prior year (-)** | | | | | | | | | | | | | | | | | | | |
| 1104 | 411900 | Other Appropriations Realized | E | D/C | | | E | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET | N | - | + | |
| **1105** | **Reappropriation** | | | | | | | | | | | | | | | | | | | |
| 1105 | 415000 | Reappropriations - Transfers-In | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | |
| **1120** | **Appropriations transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1120 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | C | | | | | D | | F | | X | U | N | EP/ES/ET | N | + | - | 1 |
| 1120 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | C | | | | | D | | F | | X | U | N | EP/ES/ET | N | - | + | 1 |
| 1120 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | C | | | | | D | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1120 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | C | | | | | D | | F | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1120 | 417000 | Transfers - Current-Year Authority | E | C | | | P | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1120 | 417200 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | D | | | | X | U | K/N | ES/ET | N | + | - | 1 |
| 1120 | 417200 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | D | | | | X | U | K/N | ES/ET | N | - | + | 1 |
| 1120 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | D | | F | | X | U/E | X/N | ES/ET | N | + | - | |
| 1120 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | P | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1120 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | P | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1121** | **Appropriations transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1121 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | D | | | | | D | | F | | X | U | N | EP/ES/ET | N | + | - | 1 |
| 1121 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | D | | | | | D | | F | | X | U | N | EP/ES/ET | N | - | + | 1 |
| 1121 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | D | | | | | D | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1121 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | D | | | | | D | | F | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1121 | 417000 | Transfers - Current-Year Authority | E | D | | | P | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1121 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | D | | | | X | U/E | X/K/N | ES/ET | N | + | - | 1 |
| 1121 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | D | | | | X | U/E | X/K/N | ES/ET | N | - | + | 1 |
| 1121 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | D | | F | | X | U/E | X/N | ES/ET | N | + | - | |
| 1121 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | P | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1121 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | P | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1130** | | **Appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1130 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | P/R | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1131** | | **Unobligated balance of appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1131 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | D | | D | | | | X | U | X/K/N | EG | N | + | - | |
| 1131 | 439000 | Reappropriations - Transfers-Out | E | D/C | | | | | D | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1131 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | B | | D | F/P/T | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1131 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | D/P/R/S | | M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1132** | | **Appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1132 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | P | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1132 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | D/C | | | P | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1133** | | **Unobligated balance of appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1133 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | P | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1133 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | D/C | | | P | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1134** | | **Appropriations precluded from obligation (-)** | | | | | | | | | | | | | | | | | | |
| 1134 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | D/C | | | D/P/R | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1134 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | P | | D | | | | X | U | X/N | ES/ET | N | + | - | 1 |
| 1134 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | P | | D | | | | X | U | X/N | ES/ET | N | - | + | 1 |
| 1134 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | P | | D | | | | X | U/E | K/N | EG | N | + | - | 1 |
| 1134 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | P | | D | | | | X | U/E | K/N | EG | N | - | + | 1 |
| **1135** | | **Appropriations applied to repay debt (-)** | | | | | | | | | | | | | | | | | | |
| 1135 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | P | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1136** | | **Appropriations applied to deficiency by law (-)** | | | | | | | | | | | | | | | | | | |
| 1136 | | | | | | | | | | | | | | | | | | | | |
| | | **This line is not required to be supported by the USSGL at this time, but will be required in the future.** | | | | | | | | | | | | | | | | | | |
| **1137** | | **Appropriations applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | |
| 1137 | 413500 | Contract Authority Liquidated | E | D/C | | | P | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1137 | 413600 | Contract Authority To Be Liquidated by Trust Funds | E | D/C | | | | | D | | | | X | U | X/K/N | ET | N | + | - | 1 |
| 1137 | 413600 | Contract Authority To Be Liquidated by Trust Funds | B | D/C | | | | | D | | | | X | U | X/K/N | ET | N | - | + | 1 |
| 1137 | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | E | D/C | | | | | | | | | X | U | N | ET | N | + | - | |
| **1138** | | **Appropriations applied to liquidate contract authority withdrawn (-)** | | | | | | | | | | | | | | | | | | |
| 1138 | 413000 | Appropriation To Liquidate Contract Authority Withdrawn | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1139** | | **Appropriations substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | |
| 1139 | 414000 | Substitution of Borrowing Authority | E | D/C | | | P | | D | F/P/T | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1150** | | **Anticipated appropriation (+ or -)** | | | | | | | | | | | | | | | | | | |
| 1150 | 412000 | Anticipated Indefinite Appropriations | E | D/C | | | | | D | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1151** | | **Anticipated nonexpenditure transfers of appropriations (net) (+ or -)** | | | | | | | | | | | | | | | | | | |
| 1151 | 416000 | Anticipated Transfers - Current-Year Authority | E | D/C | | | P | | D | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1151 | 416500 | Allocations of Authority - Anticipated From Invested Balances | E | D/C | | | B/C/D/P/R/S | | D | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1151 | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D/C | | | P/R | | D | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1152** | | **Anticipated redemptions of debt (appropriations) (-)** | | | | | | | | | | | | | | | | | | |
| 1152 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | D/C | | | P | | D | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1160** | | **Appropriation (total)** | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **This line is calculated. Equals sum of lines 1100 through 1152.** | | | | | | | | | | | | | | | | | | |
| | | **Advance appropriations:** | | | | | | | | | | | | | | | | | | |
| | | **1170 Advance appropriation** | | | | | | | | | | | | | | | | | | |
| 1170 | 411100 | Debt Liquidation Appropriations | E | D/C | | | D | | D | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1170 | 411500 | Loan Subsidy Appropriation | E | D/C | | | D | | D | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1170 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | D | | D | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1170 | 411900 | Other Appropriations Realized | E | D/C | | | D | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET | N | + | - | |
| 1170 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | D | | D | | | | X | U | N | EG | N | + | - | 1 |
| 1170 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | D | | D | | | | X | U | N | EG | N | - | + | 1 |
| | | **1171 Advance appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | |
| 1171 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | D | | D | | | | X | U | X/N | ES/ET | N | + | - | |
| 1171 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | D | | D | | | | X | U | X/N | ES/ET | N | + | - | |
| 1171 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | D | | D | | | | X | U | N | ES/ET | N | + | - | 1 |
| 1171 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | D | | D | | | | X | U | N | ES/ET | N | - | + | 1 |
| | | **Adjustments:** | | | | | | | | | | | | | | | | | | |
| | | **1173 Advance appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1173 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | D | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | **1174 Advance appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1174 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | D | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | **1180 Advance appropriation (total)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 1170 through 1174** | | | | | | | | | | | | | | | | | | |
| | | **Mandatory:** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 1200 through 1252.** | | | | | | | | | | | | | | | | | | |
| | | **1200 Appropriation** | | | | | | | | | | | | | | | | | | |
| 1200 | 411100 | Debt Liquidation Appropriations | E | D/C | | | P | | M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1200 | 411200 | Liquidation of Deficiency - Appropriations | E | D/C | | | | | M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1200 | 411500 | Loan Subsidy Appropriation | E | D/C | | | P | | M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1200 | 411600 | Debt Forgiveness Appropriation | E | D/C | | | P | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1200 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | P | | M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1200 | 411800 | Reestimated Loan Subsidy Appropriation | E | D/C | | | | | | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1200 | 411900 | Other Appropriations Realized | E | D/C | | | P | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET | N | + | - | |
| 1200 | 411900 | Other Appropriations Realized | E | D/C | | | P | | M | | | | X | E | X/N | EG | N | + | - | |
| 1200 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | E | D/C | | | | | M | | | | X | U | N | EG | N | + | - | 1 |
| 1200 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | B | D/C | | | | | M | | | | X | U | N | EG | N | - | + | 1 |
| 1200 | 412500 | Loan Modification Adjustment Transfer Appropriation | E | D/C | | | | | D/M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1200 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | E | D/C | | | | | M | | | | X | U/E | X/K/N | EG | N | | | |
| 1200 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | B | D/C | | | | | M | | | | X | U/E | X/K/N | EG | N | | | |
| 1200 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | P | | M | | | | X | U/E | X/N | EG | N | + | - | |
| 1200 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | P | | M | | | | X | U/E | X/N | EG | N | + | - | |
| 1200 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1200 | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | D/C | | | P | | | | | | X | U | X/K/N | EG | D/G/N | + | - | |
| 1200 | 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities | E | D/C | | | | | | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1200 | 439100 | Adjustments to Indefinite Appropriations | E | D/C | | | | | M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1200 | 439100 | Adjustments to Indefinite Appropriations | E | D/C | | | | | M | | | | X | E | X/N | EG | N | + | - | |
| | | **1201 Appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | |
| 1201 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | P | | M | | | | X | U | X/N | ES/ET | N | + | - | |
| 1201 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | P | | M | | | | X | U | X/N | ES/ET | N | + | - | |
| 1201 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | P | | M | | | | X | U | X/K/N | ES/ET | N | + | - | |
| 1201 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | P | | M | | | | X | U/E | X/K/N | ET | N | + | - | |
| 1201 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | D/C | | | | | M | | | | X | U | X/K/N | ET | N | + | - | |
| 1201 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | D/C | | | P | | M | | | | X | U/E | X/K/N | ET | N | + | - | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1201 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | D/C | | | P | | M | | | | X | U/E | X/K/N | ET | N | - | + | |
| 1201 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | E | D/C | | | | | M | | | | X | U/E | X/K/N | ET | N | + | - | |
| 1201 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | B | D/C | | | | | M | | | | X | U/E | X/K/N | ET | N | - | + | |
| 1201 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | P | | M | | | | X | U/E | X/N | ET | N | + | - | |
| 1201 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | P | | M | | | | X | U/E | X/N | ES/ET | N | + | - | |
| 1201 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | M | | | | X | U | X/N | ES/ET | N | + | - | |
| 1201 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | P | | M | | | | X | U | N | ES/ET | N | + | - | 1 |
| 1201 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | P | | M | | | | X | U | N | ES/ET | N | - | + | 1 |
| 1201 | 439400 | Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | M | | | | X | U | N | ES/ET | N | + | - | 1 |
| 1201 | 439400 | Receipts Unavailable for Obligation Upon Collection | B | D/C | | | | | M | | | | X | U | N | ES/ET | N | - | + | 1 |
| **1203** | | **Appropriation (previously unavailable)** | | | | | | | | | | | | | | | | | | |
| 1203 | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | D/C | | | P | | | | | | X | U | X/K/N | ES/ET | D/G/N | + | - | 2 |
| **1204** | | **Reappropriation** | | | | | | | | | | | | | | | | | | |
| 1204 | 415000 | Reappropriations - Transfers-In | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | |
| **1220** | | **Appropriations transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | |
| 1220 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | C | | | | | M | | F | | X | U | N | EP/ES/ET | N | + | - | 1 |
| 1220 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | C | | | | | M | | F | | X | U | N | EP/ES/ET | N | - | + | 1 |
| 1220 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | C | | | | | M | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1220 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | C | | | | | M | | F | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1220 | 417000 | Transfers - Current-Year Authority | E | C | | | P | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1220 | 417200 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | M | | | | X | U | K/N | ES/ET | N | + | - | 1 |
| 1220 | 417200 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | M | | | | X | U | K/N | ES/ET | N | - | + | 1 |
| 1220 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | M | | F | | X | U/E | X/N | ES/ET | N | + | - | |
| 1220 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | P | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1220 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | P | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1221** | | **Appropriations transferred from other accounts** | | | | | | | | | | | | | | | | | | |
| 1221 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | D | | | | | M | | F | | X | U | N | EP/ES/ET | N | + | - | 1 |
| 1221 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | D | | | | | M | | F | | X | U | N | EP/ES/ET | N | - | + | 1 |
| 1221 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | D | | | | | M | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1221 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | D | | | | | M | | F | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1221 | 417000 | Transfers - Current-Year Authority | E | D | | | P | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1221 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | M | | | | X | U/E | X/K/N | ES/ET | N | + | - | 1 |
| 1221 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | M | | | | X | U/E | X/K/N | ES/ET | N | - | + | 1 |
| 1221 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | M | | F | | X | U/E | X/N | ES/ET | N | + | - | |
| 1221 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | P | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1221 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | P | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | **Adjustments:** | | | | | | | | | | | | | | | | | | |
| **1230** | | **Appropriations and/or unobligated balance of appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1230 | 439000 | Reappropriations - Transfers-Out | E | D/C | | | | | M | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1230 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | P/R | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1230 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | D/P/R/S | | M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1230 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | B | | M | F/P/T | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1230 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | P | | M | | | | X | U | X/K/N | EG | N | + | - | 1 |
| 1230 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | P | | M | | | | X | U | X/K/N | EG | N | - | + | 1 |
| **1232** | | **Appropriations and/or unobligated balance of appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1232 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | P | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1232 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | P | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1232 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | D/C | | | P | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1232 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | D/C | | | P | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1235** | | **Appropriations precluded from obligation (-)** | | | | | | | | | | | | | | | | | | |
| 1235 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | D/C | | | D/P/R | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1235 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | P | | M | | | | X | U | X/K/N | ES/ET | N | + | - | 1 |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1235 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | P | | M | | | | X | U | X/K/N | ES/ET | N | - | + | 1 |
| **1236** | | **Appropriations applied to repay debt (-)** | | | | | | | | | | | | | | | | | | |
| 1236 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | B | | M | | | | X | U | X/N | ES/ET | D/G/N | + | - | |
| 1236 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | P | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1237** | | **Appropriations applied to deficiency by law (-)** | | | | | | | | | | | | | | | | | | |
| 1237 | | | | | | | | | | | | | | | | | | | | |
| | | **This line is not required to be supported by the USSGL at this time, but will be required in the future** | | | | | | | | | | | | | | | | | | |
| **1238** | | **Appropriations applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | |
| 1238 | 413500 | Contract Authority Liquidated | E | D/C | | | P | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1238 | 413600 | Contract Authority To Be Liquidated by Trust Funds | E | D/C | | | | | M | | | | X | U | X/K/N | ET | N | + | - | 1 |
| 1238 | 413600 | Contract Authority To Be Liquidated by Trust Funds | B | D/C | | | | | M | | | | X | U | X/K/N | ET | N | - | + | 1 |
| **1239** | | **Appropriations substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | |
| 1239 | 414000 | Substitution of Borrowing Authority | E | D/C | | | P | | M | F/P/T | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1250** | | **Anticipated appropriation (+ or -)** | | | | | | | | | | | | | | | | | | |
| 1250 | 412000 | Anticipated Indefinite Appropriations | E | D/C | | | | | M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1251** | | **Anticipated nonexpenditure transfers of appropriations (net) (+ or -)** | | | | | | | | | | | | | | | | | | |
| 1251 | 416000 | Anticipated Transfers - Current-Year Authority | E | D/C | | | P | | M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1251 | 416500 | Allocations of Authority - Anticipated From Invested Balances | E | D/C | | | B/C/D/P/R/S | | M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1251 | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D/C | | | P/R | | M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1252** | | **Anticipated redemptions of debt (appropriations) (-)** | | | | | | | | | | | | | | | | | | |
| 1252 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | D/C | | | P | | M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1260** | | **Appropriations (total)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 1200 through 1252.** | | | | | | | | | | | | | | | | | | |
| | | **Advance appropriations:** | | | | | | | | | | | | | | | | | | |
| **1270** | | **Advance appropriation** | | | | | | | | | | | | | | | | | | |
| 1270 | 411100 | Debt Liquidation Appropriations | E | D/C | | | D | | M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1270 | 411500 | Loan Subsidy Appropriation | E | D/C | | | D | | M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1270 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | D | | M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1270 | 411900 | Other Appropriations Realized | E | D/C | | | D | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET | N | + | - | |
| **1271** | | **Advance appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | |
| 1271 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | D | | M | | | | X | U | X/N | ES/ET | N | + | - | |
| 1271 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | D | | M | | | | X | U | X/N | ES/ET | N | + | - | |
| 1271 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | D | | M | | | | X | U | N | ES/ET | N | + | - | 1 |
| 1271 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | D | | M | | | | X | U | N | ES/ET | N | - | + | 1 |
| | | **Adjustments:** | | | | | | | | | | | | | | | | | | |
| **1272** | | **Advance appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1272 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | D | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1273** | | **Advance appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1273 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | D | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1280** | | **Advance appropriation (total)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 1270 through 1273.** | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **Borrowing authority:** | | | | | | | | | | | | | | | | | | |
| | | **Discretionary:** | | | | | | | | | | | | | | | | | | |
| **1300** | | **Borrowing authority** | | | | | | | | | | | | | | | | | | |
| 1300 | 404200 | Estimated Indefinite Borrowing Authority | E | D/C | | | | | D | F/P/T | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1300 | 414100 | Current-Year Borrowing Authority Realized | E | D/C | | | | | D | P/T | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1300 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | D/C | | | | | D | P/T | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| | | **Adjustments:** | | | | | | | | | | | | | | | | | | |
| **1320** | | **Borrowing authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1320 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | B | | D | F/P/T | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1330** | | **Anticipated reductions to current fiscal year borrowing authority (-)** | | | | | | | | | | | | | | | | | | |
| 1330 | 404400 | Anticipated Reductions to Borrowing Authority | E | D/C | | | | | D | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1340** | | **Borrowing authority (total)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 1300 through 1330.** | | | | | | | | | | | | | | | | | | |
| | | **Mandatory:** | | | | | | | | | | | | | | | | | | |
| **1400** | | **Borrowing authority** | | | | | | | | | | | | | | | | | | |
| 1400 | 404200 | Estimated Indefinite Borrowing Authority | E | D/C | | | | | M | P/T | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1400 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | D/C | | | B | | M | | | | X | U | X/K/N | ES/ET | N | + | - | 1 |
| 1400 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | D/C | | | B | | M | | | | X | U | X/K/N | ES/ET | N | - | + | 1 |
| 1400 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | B | | M | | | | X | U | X/N | ES/ET | N | + | - | |
| 1400 | 414100 | Current-Year Borrowing Authority Realized | E | D/C | | | | | M | F/P/T | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1400 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | D/C | | | | | M | F/P/T | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| | | **Adjustments:** | | | | | | | | | | | | | | | | | | |
| **1420** | | **Borrowing authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1420 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | B | | M | F/P/T | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1421** | | **Borrowing authority applied to repay debt (-)** | | | | | | | | | | | | | | | | | | |
| 1421 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | B | | M | | | | X | U | X/N | ES/ET | N | + | - | |
| 1421 | 414200 | Actual Repayment of Borrowing Authority Converted to Cash | E | D/C | | | | | | | | | X | U | X/K/N | | D/G | + | - | |
| 1421 | 414200 | Actual Repayment of Borrowing Authority Converted to Cash | E | D/C | | | | | | | | | X | U | X/K/N | EG/EP/ER/TR | N | + | - | |
| 1421 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | B | | M | | | | X | U | X/N | EP | N | + | - | |
| **1430** | | **Anticipated reductions to current fiscal year borrowing authority (-)** | | | | | | | | | | | | | | | | | | |
| 1430 | 404400 | Anticipated Reductions to Borrowing Authority | E | D/C | | | | | M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1430 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | D/C | | | B | | M | | | | | U | X/N | EP | N | + | - | 2 |
| | | **Anticipated borrowing authority:** | | | | | | | | | | | | | | | | | | |
| **1440** | | **Borrowing authority (total)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated.Equals the sum of lines 1400 through 1430** | | | | | | | | | | | | | | | | | | |
| | | **Contract authority:** | | | | | | | | | | | | | | | | | | |
| | | **Discretionary:** | | | | | | | | | | | | | | | | | | |
| **1500** | | **Contract authority** | | | | | | | | | | | | | | | | | | |
| 1500 | 403200 | Estimated Indefinite Contract Authority | E | D/C | | | | | D | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1500 | 413100 | Current-Year Contract Authority Realized | E | D/C | | | | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1500 | 413300 | Decreases to Indefinite Contract Authority | E | D/C | | | | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1510** | | **Contract authority transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | |
| 1510 | 413700 | Transfers of Contract Authority - Allocation | E | C | | | | | D | | F | | X | U/E | X/K/N | ET | N | + | - | 1 |
| 1510 | 413700 | Transfers of Contract Authority - Allocation | B | C | | | | | D | | F | | X | U/E | X/K/N | ET | N | - | + | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| **1511** | | **Contract authority transferred from other accounts** | | | | | | | | | | | | | | | | | | |
| 1511 | 413700 | Transfers of Contract Authority - Allocation | E | D | | | | | D | | F | | X | U/E | X/K/N | ET | N | + | - | 1 |
| 1511 | 413700 | Transfers of Contract Authority - Allocation | B | D | | | | | D | | F | | X | U/E | X/K/N | ET | N | - | + | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| | | **Adjustments:** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1520** | | **Contract authority and/or unobligated balance of contract authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1520 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | C | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1520 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | C | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1522** | | **Contract authority precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | |
| 1522 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | D/C | | | C | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1522 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | C | | D | | | | X | U | X/K/N | EG/ES/ET | N | + | - | 1 |
| 1522 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | C | | D | | | | X | U | X/K/N | EG/ES/ET | N | - | + | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| **1530** | | **Anticipated nonexpenditure transfers of contract authority (+ or -)** | | | | | | | | | | | | | | | | | | |
| 1530 | 416000 | Anticipated Transfers - Current-Year Authority | E | D/C | | | C | | D | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| | | | | | | | | | | | | | | | | | | | | |
| **1531** | | **Anticipated adjustments to current year contract authority (+ or -)** | | | | | | | | | | | | | | | | | | |
| 1531 | 403400 | Anticipated Adjustments to Contract Authority | E | D/C | | | | | D | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| | | | | | | | | | | | | | | | | | | | | |
| **1540** | | **Contract authority (total)** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 1500 through 1531.** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | **Mandatory:** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1600** | | **Contract authority** | | | | | | | | | | | | | | | | | | |
| 1600 | 403200 | Estimated Indefinite Contract Authority | E | D/C | | | | | M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1600 | 413100 | Current-Year Contract Authority Realized | E | D/C | | | | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1600 | 413300 | Decreases to Indefinite Contract Authority | E | D/C | | | | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| | | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1610** | | **Contract authority transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | |
| 1610 | 413700 | Transfers of Contract Authority - Allocation | E | C | | | | | M | | F | | X | U/E | X/K/N | ET | N | + | - | 1 |
| 1610 | 413700 | Transfers of Contract Authority - Allocation | B | C | | | | | M | | F | | X | U/E | X/K/N | ET | N | - | + | 1 |
| 1610 | 415300 | Transfers of Contract Authority - Nonallocation | E | C | | | | | | | F | NEW | X | U | N | ET | N | + | - | 1 |
| 1610 | 415300 | Transfers of Contract Authority - Nonallocation | B | C | | | | | | | F | NEW | X | U | N | ET | N | - | + | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| **1611** | | **Contract authority transferred from other accounts** | | | | | | | | | | | | | | | | | | |
| 1611 | 413700 | Transfers of Contract Authority - Allocation | E | D | | | | | M | | F | | X | U/E | X/K/N | ET | N | + | - | 1 |
| 1611 | 413700 | Transfers of Contract Authority - Allocation | B | D | | | | | M | | F | | X | U/E | X/K/N | ET | N | - | + | 1 |
| 1611 | 415300 | Transfers of Contract Authority - Nonallocation | E | D | | | | | | | F | NEW | X | U | N | ET | N | + | - | 1 |
| 1611 | 415300 | Transfers of Contract Authority - Nonallocation | B | D | | | | | | | F | NEW | X | U | N | ET | N | - | + | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| | | **Adjustments:** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1620** | | **Contract authority and/or unobligated balance of contract authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1620 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | C | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1620 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | C | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1622** | | **Contract authority precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | |
| 1622 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | D/C | | | C | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1622 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | C | | M | | | | X | U | X/K/N | EG/ES/ET | N | + | - | 1 |
| 1622 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | C | | M | | | | X | U | X/K/N | EG/ES/ET | N | - | + | 1 |
| **1630** | | **Anticipated nonexpenditure transfers of contract authority (net) (+ or -)** | | | | | | | | | | | | | | | | | | |
| 1630 | 416000 | Anticipated Transfers - Current-Year Authority | E | D/C | | | C | | M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1631** | | **Anticipated adjustments to current year contract authority (+ or -)** | | | | | | | | | | | | | | | | | | |
| 1631 | 403400 | Anticipated Adjustments to Contract Authority | E | D/C | | | | | M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1640** | | **Contract authority (total)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 1600 through 1631.** | | | | | | | | | | | | | | | | | | |
| | | **Spending authority from offsetting collections:** | | | | | | | | | | | | | | | | | | |
| | | **Discretionary:** | | | | | | | | | | | | | | | | | | |
| **1700** | | **Collected** | | | | | | | | | | | | | | | | | | |
| 1700 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D | | E/F/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1700 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | D | | E/F/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1700 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D | | E/F/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1700 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | D | | E/F/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | D | | E/F/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426400 | Actual Collections of Rent | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427300 | Interest Collected From Treasury | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1700 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | E/F/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1701** | | **Change in uncollected customer payments from Federal sources (+or -)** | | | | | | | | | | | | | | | | | | |
| 1701 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 428700 | Other Federal Receivables | E | D/C | | | | | D | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 428700 | Other Federal Receivables | B | D/C | | | | | D | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| **1702** | | **Offsetting collections (previously unavailable)** | | | | | | | | | | | | | | | | | | |
| 1702 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | S | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1702 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | S | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1702 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | D/C | | | | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1702 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | S | | D | | | | X | U | N | EG/EP/ER/ET/TR | N | + | - | 1 |
| 1702 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | S | | D | | | | X | U | N | EG/EP/ER/ET/TR | N | - | + | 1 |
| | | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1710** | | **Spending authority from offsetting collections transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | |
| 1710 | 417000 | Transfers - Current-Year Authority | E | C | | | S | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1710 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | S | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1710 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | S | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1711** | | **Spending authority from offsetting collections transferred from other accounts** | | | | | | | | | | | | | | | | | | |
| 1711 | 417000 | Transfers - Current-Year Authority | E | D | | | S | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1711 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | D | | | | X | U/E | X/K/N | EG | N | + | - | 1 |
| 1711 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | D | | | | X | U/E | X/K/N | EG | N | - | + | 1 |
| 1711 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | D | | F | | X | U/E | X/N | EG | N | + | - | |
| 1711 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | S | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1711 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | S | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | **Adjustments:** | | | | | | | | | | | | | | | | | | |
| **1720** | | **Capital transfer of spending authority from offsetting collections to general fund (-)** | | | | | | | | | | | | | | | | | | |
| 1720 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | D/C | | | S | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1722** | | **Spending authority from offsetting collections permanently reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1722 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | S | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1723** | | **Spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1723 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | S | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1723 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | S | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1725** | | **Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | |
| 1725 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | D/C | | | S | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1725 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | | | S | | D | | | | X | U | K/N | EG/EP/ER | N | + | - | 1 |
| 1725 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | B | D/C | | | S | | D | | | | X | U | K/N | EG/EP/ER | N | - | + | 1 |
| **1726** | | **Spending authority from offsetting collections applied to repay debt (-)** | | | | | | | | | | | | | | | | | | |
| 1726 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | S | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1727** | | **Spending authority from offsetting collections applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | |
| 1727 | 413500 | Contract Authority Liquidated | E | D/C | | | S | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1728** | | **Spending authority from offsetting collections substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | |
| 1728 | 414000 | Substitution of Borrowing Authority | E | D/C | | | S | | D | F/P/T | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1740** | | **Anticipated collections, reimbursements, and other income** | | | | | | | | | | | | | | | | | | |
| 1740 | 406000 | Anticipated Collections From Non-Federal Sources | E | D | D/R | A/B/E | | | D | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1740 | 407000 | Anticipated Collections From Federal Sources | E | D | D/R | A/B/E | | | D | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1740 | 421000 | Anticipated Reimbursements and Other Income | E | D | D/R | A/B/E | | | D | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1740 | 421500 | Anticipated Expenditure Transfers from Trust Funds | E | D/C | | | | | D | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1741** | | **Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)** | | | | | | | | | | | | | | | | | | |
| 1741 | 416000 | Anticipated Transfers - Current-Year Authority | E | D/C | | | S | | D | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1741 | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D/C | | | S | | D | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 2 |
| **1742** | | **Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)** | | | | | | | | | | | | | | | | | | |
| 1742 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | D/C | | | S | | D | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1750** | | **Spending authority from offsetting collections (total)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 1700 through 1742.** | | | | | | | | | | | | | | | | | | |
| | | **Mandatory:** | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1800** | | **Collected** | | | | | | | | | | | | | | | | | | |
| 1800 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | M | | E/F/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1800 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | M | | E/F/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1800 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | M | | E/F/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1800 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | M | | E/F/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | M | | E/F/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426400 | Actual Collections of Rent | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 427300 | Interest Collected From Treasury | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1800 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | E/F/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1801** | | **Change in uncollected customer payments from Federal sources (+or -)** | | | | | | | | | | | | | | | | | | |
| 1801 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | M | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | M | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | M | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | M | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 428700 | Other Federal Receivables | E | D/C | | | | | M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 428700 | Other Federal Receivables | B | D/C | | | | | M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| **1802** | | **Offsetting collections (previously unavailable)** | | | | | | | | | | | | | | | | | | |
| 1802 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | S | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1802 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | S | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1802 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | D/C | | | | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1802 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | S | | M | | | | X | U | N | EG/EP/ER/ET/TR | N | + | - | 1 |
| 1802 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | S | | M | | | | X | U | N | EG/EP/ER/ET/TR | N | - | + | 1 |
| | | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | |
| **1810** | | **Spending authority from offsetting collections transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | |
| 1810 | 417000 | Transfers - Current-Year Authority | E | C | | | S | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1810 | 417200 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | M | | | | X | U | K/N | EP | N | + | - | 1 |
| 1810 | 417200 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | M | | | | X | U | K/N | EP | N | - | + | 1 |
| 1810 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | M | | F | | X | U/E | X/N | EP | N | + | - | |
| 1810 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | S | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1810 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | S | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1811** | | **Spending authority from offsetting collections transferred from other accounts** | | | | | | | | | | | | | | | | | | |
| 1811 | 417000 | Transfers - Current-Year Authority | E | D | | | S | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1811 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | S | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1811 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | S | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | **Adjustments:** | | | | | | | | | | | | | | | | | | |
| **1820** | | **Capital transfer of spending authority from offsetting collections to general fund (-)** | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1820 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | D/C | | | S | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1823** | | **Spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1823 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | S | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1823 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | S | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1824** | | **Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | |
| 1824 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | D/C | | | S | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1824 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | | | S | | M | | | | X | U | K/N | EG/EP/ER | N | + | - | 1 |
| 1824 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | B | D/C | | | S | | M | | | | X | U | K/N | EG/EP/ER | N | - | + | 1 |
| **1825** | | **Spending authority from offsetting collections applied to repay debt (-)** | | | | | | | | | | | | | | | | | | |
| 1825 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | S | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1826** | | **Spending authority from offsetting collections applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | |
| 1826 | 413200 | Substitution of Contract Authority | E | D/C | | | S | | | | | | X | U | N | ER | N | + | - | |
| 1826 | 413500 | Contract Authority Liquidated | E | D/C | | | S | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1827** | | **Spending authority from offsetting collections substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | |
| 1827 | 414000 | Substitution of Borrowing Authority | E | D/C | | | S | | M | F/P/T | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1840** | | **Anticipated collections, reimbursements, and other income** | | | | | | | | | | | | | | | | | | |
| 1840 | 406000 | Anticipated Collections From Non-Federal Sources | E | D | D/R | A/B/E | | | M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1840 | 407000 | Anticipated Collections From Federal Sources | E | D | D/R | A/B/E | | | M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1840 | 421000 | Anticipated Reimbursements and Other Income | E | D | D/R | A/B/E | | | M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1840 | 421500 | Anticipated Expenditure Transfers from Trust Funds | E | D/C | | | | | M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1841** | | **Anticipated nonexpenditure transfers of spending authority from offsetting collections (net)(+ or -)** | | | | | | | | | | | | | | | | | | |
| 1841 | 416000 | Anticipated Transfers - Current-Year Authority | E | D/C | | | S | | M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1841 | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D/C | | | S | | M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 2 |
| **1842** | | **Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)** | | | | | | | | | | | | | | | | | | |
| 1842 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | D/C | | | S | | M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1850** | | **Spending authority from offsetting collections (total)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 1800 through 1842.** | | | | | | | | | | | | | | | | | | |
| **1900** | | **Budget authority total (discretionary and mandatory)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals the sum of combined total of mandatory and discretionary budget authority [Lines** | | | | | | | | | | | | | | | | | | |
| **1901** | | **Adjustment for budgetary resources applied to liquidate deficiencies (-)** | | | | | | | | | | | | | | | | | | |
| 1901 | | | | | | | | | | | | | | | | | | | | |
| | | **This line is not required to be supported by the USSGL at this time, but will be required in the future.** | | | | | | | | | | | | | | | | | | |
| **1910** | | **Total budgetary resources** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901** | | | | | | | | | | | | | | | | | | |
| | | **STATUS OF BUDGETARY RESOURCES** | | | | | | | | | | | | | | | | | | |
| | | **Obligations incurred:** | | | | | | | | | | | | | | | | | | |
| | | **Direct:** | | | | | | | | | | | | | | | | | | |
| **2001** | | **Category A (by quarter)** | | | | | | | | | | | | | | | | | | |
| 2001 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D | A | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2001 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D | A | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2001 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D | A | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 2001 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D | A | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 2001 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D | A | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | 1 |
| 2001 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D | A | | | D/M | | | | X | U | N | EP/ER | D/G | + | - | 1 |
| 2001 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D | A | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2001 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D | A | | | D/M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 2001 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D | A | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| 2001 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D | A | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2001 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D | A | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2001 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D | A | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 2001 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D | A | | | D | | | | X | U | N | EP/ER | D/G | - | | |
| 2001 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D | A | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | - | + | 1 |
| 2001 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D | A | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | + | - | 1 |
| 2001 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D | A | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2001 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D | A | | | D/M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 2001 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D | A | | | D | | | | X | U | N | EP/ER | D/G | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **2002** | **Category B (by project)** | | | | | | | | | | | | | | | | | | | |
| 2002 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D | B | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1/ 4 |
| 2002 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D | B | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1/ 4 |
| 2002 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D | B | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1/ 4 |
| 2002 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D | B | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1/ 4 |
| 2002 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D | B | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | 1/ 4/ 1/ 4 |
| 2002 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D | B | | | D/M | | | | X | U | N | EP/ER | D/G | + | - | 1/ 4/ 1/ 4 |
| 2002 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D | B | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 4 |
| 2002 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D | B | | | D/M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 4 |
| 2002 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D | B | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | 4 |
| 2002 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D | B | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1/ 4 |
| 2002 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D | B | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1/ 4 |
| 2002 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D | B | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 4 |
| 2002 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D | B | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | 4 |
| 2002 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D | B | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 4 |
| 2002 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D | B | | | D/M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 4 |
| 2002 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D | B | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | 4 |
| | | | | | | | | | | | | | | | | | | | | |
| **2003** | **Exempt from apportionment** | | | | | | | | | | | | | | | | | | | |
| 2003 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D | E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2003 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D | E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2003 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D | E | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 2003 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D | E | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 2003 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D | E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | 1 |
| 2003 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D | E | | | D/M | | | | X | U | N | EP/ER | D/G | + | - | 1 |
| 2003 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D | E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2003 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D | E | | | D/M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 2003 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D | E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| 2003 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D | E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2003 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D | E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2003 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D | E | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 2003 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D | E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| 2003 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D | E | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | - | + | 1 |
| 2003 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D | E | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | + | - | 1 |
| 2003 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D | E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2003 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D | E | | | D/M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 2003 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D | E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **2004** | **Direct obligations (total)** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 2001 through 2003.** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Reimbursable:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **2101** | **Category A (by quarter)** | | | | | | | | | | | | | | | | | | | |
| 2101 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | R | A | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2101 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | R | A | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2101 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | R | A | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 2101 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | R | A | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 2101 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | R | A | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | 1 |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2101 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | R | A | | | D/M | | | | X | U | N | EP/ER | D/G | + | - | 1 |
| 2101 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | R | A | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2101 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | R | A | | | D/M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 2101 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | D/C | R | A | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| 2101 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | R | A | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2101 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | R | A | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2101 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | R | A | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 2101 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | R | A | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| 2101 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | R | A | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | - | + | 1 |
| 2101 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | R | A | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | + | - | 1 |
| 2101 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | R | A | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2101 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | R | A | | | D/M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 2101 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | R | A | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **2102** | **Category B (by project)** | | | | | | | | | | | | | | | | | | | |
| 2102 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | R | B | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1/ 4 |
| 2102 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | R | B | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1/ 4 |
| 2102 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | R | B | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1/ 4 |
| 2102 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | R | B | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1/ 4 |
| 2102 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | R | B | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | 1/ 4/ 1/ 4 |
| 2102 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | R | B | | | D/M | | | | X | U | N | EP/ER | D/G | + | - | 1/ 4/ 1/ 4 |
| 2102 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | R | B | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 4 |
| 2102 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | R | B | | | D/M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 4 |
| 2102 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | R | B | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | 4 |
| 2102 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | R | B | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1/ 4 |
| 2102 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | R | B | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1/ 4 |
| 2102 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | R | B | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 4 |
| 2102 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | R | B | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | 4 |
| 2102 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | R | B | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 4 |
| 2102 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | R | B | | | D/M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 4 |
| 2102 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | R | B | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | 4 |
| | | | | | | | | | | | | | | | | | | | | |
| **2103** | **Exempt from apportionment** | | | | | | | | | | | | | | | | | | | |
| 2103 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | R | E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2103 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | R | E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2103 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | R | E | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 2103 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | R | E | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 2103 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | R | E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | 1 |
| 2103 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | R | E | | | D/M | | | | X | U | N | EP/ER | D/G | + | - | 1 |
| 2103 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | R | E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2103 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | R | E | | | D/M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 2103 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | R | E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| 2103 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | R | E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2103 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | R | E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2103 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | R | E | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 2103 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | R | E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| 2103 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | R | E | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | - | + | 1 |
| 2103 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | R | E | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | + | - | 1 |
| 2103 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | R | E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2103 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | R | E | | | D/M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 2103 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | R | E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **2104** | **Reimbursable obligations (total)** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 2101 through 2103.** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Unobligated balance:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Apportioned:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **2201** | **Available in the current period** | | | | | | | | | | | | | | | | | | | |
| 2201 | 451000 | Apportionments | E | D/C | D/R | | | A | | | | | | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2201 | 461000 | Allotments - Realized Resources | E | D/C | D/R | | | A | | | | | | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2201 | 470000 | Commitments - Programs Subject to Apportionment | E | D/C | D/R | | | A | | | | | | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **2202** | **Available in subsequent periods** | | | | | | | | | | | | | | | | | | | |
| 2202 | 451000 | Apportionments | E | D/C | D/R | | | S | | | | | | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2202 | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | D/C | D/R | | | S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2202 | 461000 | Allotments - Realized Resources | E | D/C | D/R | | | S | | | | | | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2202 | 470000 | Commitments - Programs Subject to Apportionment | E | D/C | D/R | | | S | | | | | | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **2203** | **Anticipated** | | | | | | | | | | | | | | | | | | | |
| 2203 | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | D/C | D/R | | | A | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | **Exempt from apportionment** | | | | | | | | | | | | | | | | | | | |
| **2301** | **Available in the current period** | | | | | | | | | | | | | | | | | | | |
| 2301 | 462000 | Unobligated Funds Exempt From Apportionment | E | D/C | D/R | | | A | | | | | B/P/X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2301 | 472000 | Commitments - Programs Exempt From Apportionment | E | D/C | D/R | | | A | | | | | | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **2302** | **Available in subsequent periods** | | | | | | | | | | | | | | | | | | | |
| 2302 | 462000 | Unobligated Funds Exempt From Apportionment | E | D/C | D/R | | | S | | | | | B/P/X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2302 | 469000 | Anticipated Resources - Programs Exempt From Apportionment | E | D/C | D/R | | | S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2302 | 472000 | Commitments - Programs Exempt From Apportionment | E | D/C | D/R | | | S | | | | | | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **2303** | **Anticipated** | | | | | | | | | | | | | | | | | | | |
| 2303 | 469000 | Anticipated Resources - Programs Exempt From Apportionment | E | D/C | D/R | | | A | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| | **Unapportioned** | | | | | | | | | | | | | | | | | | | |
| **2401** | **Deferred** | | | | | | | | | | | | | | | | | | | |
| 2401 | 443000 | Unapportioned Authority - OMB Deferral | E | D/C | D/R | | | | | | | | | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **2402** | **Withheld pending rescission** | | | | | | | | | | | | | | | | | | | |
| 2402 | 442000 | Unapportioned Authority - Pending Rescission | E | D/C | D/R | | | | | | | | | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **2403** | **Other** | | | | | | | | | | | | | | | | | | | |
| 2403 | 406000 | Anticipated Collections From Non-Federal Sources | E | C | D/R | A/B/E | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2403 | 407000 | Anticipated Collections From Federal Sources | E | C | D/R | A/B/E | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2403 | 421000 | Anticipated Reimbursements and Other Income | E | C | D/R | A/B/E | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2403 | 431000 | Anticipated Recoveries of Prior-Year Obligations | E | C | D/R | A/B/E | | | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2403 | 445000 | Unapportioned Authority | E | D/C | D/R | | | | | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2403 | 445000 | Unapportioned Authority | E | D/C | D/R | | | | | | | | B/P | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2403 | 463000 | Funds Not Available for Commitment/Obligation | E | D/C | D/R | A/B/E | | | | | | | | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2403 | 465000 | Allotments - Expired Authority | E | D/C | D/R | A/B/E | | | | | | | B/P/X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **2490** | **Unobligated balance, end of year** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, and** | | | | | | | | | | | | | | | | | | | |
| **2500** | **Total budgetary resources** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 2001 through 2403. This amount equals the amount on line 1910 of the** | | | | | | | | | | | | | | | | | | | |
| | **Memorandum entries:** | | | | | | | | | | | | | | | | | | | |
| **2501** | **Subject to apportionment** | | | | | | | | | | | | | | | | | | | |
| 2501 | 406000 | Anticipated Collections From Non-Federal Sources | E | C | D/R | A/B | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2501 | 407000 | Anticipated Collections From Federal Sources | E | C | D/R | A/B | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2501 | 421000 | Anticipated Reimbursements and Other Income | E | C | D/R | A/B | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2501 | 431000 | Anticipated Recoveries of Prior-Year Obligations | E | C | D/R | A/B | | | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2501 | 442000 | Unapportioned Authority - Pending Rescission | E | D/C | D/R | | | | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 443000 | Unapportioned Authority - OMB Deferral | E | D/C | D/R | | | | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 445000 | Unapportioned Authority | E | D/C | D/R | | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 445000 | Unapportioned Authority | E | D/C | D/R | | | | | | | | B/P | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 451000 | Apportionments | E | D/C | D/R | | | A/S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | D/C | D/R | | | A/S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2501 | 461000 | Allotments - Realized Resources | E | D/C | D/R | | | A/S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 463000 | Funds Not Available for Commitment/Obligation | E | D/C | D/R | A/B | | | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2501 | 465000 | Allotments - Expired Authority | E | D/C | D/R | A/B | | | | | | | X | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 470000 | Commitments - Programs Subject to Apportionment | E | D/C | D/R | | | A/S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B | | | | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2501 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B | | | | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2501 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 2501 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 2501 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B | | | M | | | | X | U/E | X/N | EP/ER | D/G | - | + | 1 |
| 2501 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B | | | M | | | | X | U/E | X/N | EP/ER | D/G | + | - | 1 |
| 2501 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 2501 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B | | | M | | | | X | U/E | X/N | EP/ER | D/G | - | + | |
| 2501 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2501 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2501 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 2501 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B | | | M | | | | X | U/E | X/N | EP/ER | D/G | - | + | |
| 2501 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | - | + | 1 |
| 2501 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | + | - | 1 |
| 2501 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 2501 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B | | | M | | | | X | U/E | X/N | EP/ER | D/G | - | + | |
| **2502 Exempt from apportionment** | | | | | | | | | | | | | | | | | | | | |
| 2502 | 406000 | Anticipated Collections From Non-Federal Sources | E | C | D/R | E | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2502 | 407000 | Anticipated Collections From Federal Sources | E | C | D/R | E | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2502 | 421000 | Anticipated Reimbursements and Other Income | E | C | D/R | E | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2502 | 431000 | Anticipated Recoveries of Prior-Year Obligations | E | C | D/R | E | | | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2502 | 462000 | Unobligated Funds Exempt From Apportionment | E | D/C | D/R | | | A/S | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 463000 | Funds Not Available for Commitment/Obligation | E | D/C | D/R | E | | | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 465000 | Allotments - Expired Authority | E | D/C | D/R | E | | | | | | | X | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 469000 | Anticipated Resources - Programs Exempt From Apportionment | E | D/C | D/R | | | A/S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2502 | 472000 | Commitments - Programs Exempt From Apportionment | E | D/C | D/R | | | A/S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2502 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2502 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | E | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 2502 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | E | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 2502 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | E | | | M | | | | X | U/E | X/N | EP/ER | D/G | - | + | 1 |
| 2502 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | E | | | M | | | | X | U/E | X/N | EP/ER | D/G | + | - | 1 |
| 2502 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | E | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 2502 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | E | | | M | | | | X | U/E | X/N | EP/ER | D/G | - | + | |
| 2502 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2502 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2502 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | E | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 2502 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | E | | | M | | | | X | U/E | X/N | EP/ER | D/G | - | + | |
| 2502 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | E | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | - | + | 1 |
| 2502 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | E | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | + | - | 1 |
| 2502 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | E | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 2502 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | E | | | M | | | | X | U/E | X/N | EP/ER | D/G | - | + | |
| **2503 Direct unobligated balance, end of year** | | | | | | | | | | | | | | | | | | | | |
| 2503 | 406000 | Anticipated Collections From Non-Federal Sources | E | C | D | A/B/E | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2503 | 407000 | Anticipated Collections From Federal Sources | E | C | D | A/B/E | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2503 | 421000 | Anticipated Reimbursements and Other Income | E | C | D | A/B/E | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2503 | 431000 | Anticipated Recoveries of Prior-Year Obligations | E | C | D | A/B/E | | | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2503 | 442000 | Unapportioned Authority - Pending Rescission | E | D/C | D | | | | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 443000 | Unapportioned Authority - OMB Deferral | E | D/C | D | | | | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 445000 | Unapportioned Authority | E | D/C | D | | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 445000 | Unapportioned Authority | E | D/C | D | | | | | | | | B/P | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 451000 | Apportionments | E | D/C | D | | | A/S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | D/C | D | | | A/S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2503 | 461000 | Allotments - Realized Resources | E | D/C | D | | | A/S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 462000 | Unobligated Funds Exempt From Apportionment | E | D/C | D | | | A/S | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 463000 | Funds Not Available for Commitment/Obligation | E | D/C | D | A/B/E | | | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 465000 | Allotments - Expired Authority | E | D/C | D | A/B/E | | | | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 469000 | Anticipated Resources - Programs Exempt From Apportionment | E | D/C | D | | | A/S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2503 | 470000 | Commitments - Programs Subject to Apportionment | E | D/C | D | | | A/S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 472000 | Commitments - Programs Exempt From Apportionment | E | D/C | D | | | A/S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **2504** | | **Reimbursable unobligated balance, end of year** | | | | | | | | | | | | | | | | | | |
| 2504 | 406000 | Anticipated Collections From Non-Federal Sources | E | C | R | A/B/E | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2504 | 407000 | Anticipated Collections From Federal Sources | E | C | R | A/B/E | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2504 | 421000 | Anticipated Reimbursements and Other Income | E | C | R | A/B/E | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2504 | 431000 | Anticipated Recoveries of Prior-Year Obligations | E | C | R | A/B/E | | | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2504 | 442000 | Unapportioned Authority - Pending Rescission | E | D/C | R | | | | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 443000 | Unapportioned Authority - OMB Deferral | E | D/C | R | | | | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 445000 | Unapportioned Authority | E | D/C | R | | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 445000 | Unapportioned Authority | E | D/C | R | | | | | | | | B/P | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 451000 | Apportionments | E | D/C | R | | | A/S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | D/C | R | | | A/S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2504 | 461000 | Allotments - Realized Resources | E | D/C | R | | | A/S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 462000 | Unobligated Funds Exempt From Apportionment | E | D/C | R | | | A/S | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 463000 | Funds Not Available for Commitment/Obligation | E | D/C | R | A/B/E | | | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 465000 | Allotments - Expired Authority | E | D/C | R | A/B/E | | | | | | | X | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 469000 | Anticipated Resources - Programs Exempt From Apportionment | E | D/C | R | | | A/S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2504 | 470000 | Commitments - Programs Subject to Apportionment | E | D/C | R | | | A/S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 472000 | Commitments - Programs Exempt From Apportionment | E | D/C | R | | | A/S | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | **CHANGE IN OBLIGATED BALANCE** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **3000** | | **Unpaid obligations, brought forward, October 1** | | | | | | | | | | | | | | | | | | |
| 3000 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3000 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3001** | | **Adjustments to unpaid obligations, brought forward, October 1 (+ or -)** | | | | | | | | | | | | | | | | | | |
| 3001 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3010** | | **Obligations incurred, unexpired accounts** | | | | | | | | | | | | | | | | | | |
| 3010 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3010 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 3010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 3010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | 1 |
| 3010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | | X | U | N | EP/ER | D/G | + | - | 1 |
| 3010 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3010 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3010 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| 3010 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3010 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3010 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3010 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| 3010 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | - | + | 1 |
| 3010 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | + | - | 1 |
| 3010 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3010 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3010 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| **3011** | | **Obligations incurred, expired accounts** | | | | | | | | | | | | | | | | | | |
| 3011 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 3011 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 3011 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 3011 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 3011 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3011 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3011 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 3011 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 3011 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3011 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3011 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **3020** | | **Outlays (gross) (-)** | | | | | | | | | | | | | | | | | | |
| 3020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 3020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 3020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | 1 |
| 3020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | | X | U | N | EP/ER | D/G | + | - | 1 |
| 3020 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 3020 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| 3020 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 3020 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| 3020 | 490800 | Authority Outlaved Not Yet Disbursed | E | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | + | - | 1 |
| 3020 | 490800 | Authority Outlaved Not Yet Disbursed | B | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | - | + | 1 |
| 3020 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 3020 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | | X | U/E | X/N | EP/ER | D/G | + | - | |
| **3030** | | **Unpaid obligations transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | |
| 3030 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | D | | | | | | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3030 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | D | | | | | | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3031** | | **Unpaid obligations transferred from other accounts** | | | | | | | | | | | | | | | | | | |
| 3031 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | C | | | | | | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3031 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | C | | | | | | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3040** | | **Recoveries of unpaid prior year obligations, unexpired accounts (-)** | | | | | | | | | | | | | | | | | | |
| 3040 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3040 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3041** | | **Recoveries of prior year unpaid obligations, expired accounts (-)** | | | | | | | | | | | | | | | | | | |
| 3041 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3041 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3050** | | **Unpaid obligations, end of year (gross)** | | | | | | | | | | | | | | | | | | |
| 3050 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3060** | | **Uncollected pymts, Fed sources, brought forward, Oct 1 (-)** | | | | | | | | | | | | | | | | | | |
| 3060 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D/M | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D/M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D/M | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D/M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D/M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D/M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 428700 | Other Federal Receivables | B | D/C | | | | | D/M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3061** | | **Adjustments to uncollected customer payments from Federal sources, brought forward, October 1 (+ or -)** | | | | | | | | | | | | | | | | | | |
| 3061 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D/C | | | | | | | F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3061 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | D/C | | | | | D/M | | E/F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | D/C | | | | | D/M | | F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | D/C | | | | | D/M | | E/F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 423400 | Other Federal Receivables - Transferred | E | D/C | | | | | D/M | | F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **3070** | | **Change in uncollected customer payments from Federal sources, unexpired accounts (+ or -)** | | | | | | | | | | | | | | | | | | |
| 3070 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET | D/G/N | - | + | 1 |
| 3070 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D/M | | E/F | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET | D/G/N | + | - | 1 |
| 3070 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3070 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D/M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3070 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D/M | | E/F | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3070 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D/M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3070 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D/M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3070 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D/M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3070 | 428700 | Other Federal Receivables | B | D/C | | | | | D/M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| **3071** | | **Change in uncollected customer payments from Federal sources, expired accounts (+ or -)** | | | | | | | | | | | | | | | | | | |
| 3071 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D/M | | E/F | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D/M | | E/F | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 428700 | Other Federal Receivables | B | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| **3080** | | **Uncollected payments, Fed sources transferred to other accounts** | | | | | | | | | | | | | | | | | | |
| 3080 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | C | | | | | | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3080 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | C | | | | | D/M | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3080 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | C | | | | | D/M | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3080 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | C | | | | | D/M | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3080 | 423400 | Other Federal Receivables - Transferred | E | C | | | | | D/M | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3081** | | **Uncollected payments, Fed sources transferred from other accounts (-)** | | | | | | | | | | | | | | | | | | |
| 3081 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D | | | | | | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3081 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | D | | | | | D/M | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3081 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | D | | | | | D/M | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3081 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | D | | | | | D/M | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3081 | 423400 | Other Federal Receivables - Transferred | E | D | | | | | D/M | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3090** | | **Uncollected payments, Fed sources, end of year (-)** | | | | | | | | | | | | | | | | | | |
| 3090 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D/C | | | | | | | F | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3090 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | D/C | | | | | D/M | | E/F | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | D/C | | | | | D/M | | F | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | D/C | | | | | D/M | | E/F | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 423400 | Other Federal Receivables - Transferred | E | D/C | | | | | D/M | | F | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | **Memorandum (Non-Add) Entries:** | | | | | | | | | | | | | | | | | | |
| **3100** | | **Obligated balance, start of year** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 3000, 3001, 3060, and 3061.** | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **3200** | | **Obligated balance, end of year** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals the sum of detailed lines 3000, 3001, 3010, 3011, 3020, 3030, 3031, 3040, 3041, 3060,** | | | | | | | | | | | | | | | | | | |
| | | **BUDGET AUTHORITY AND OUTLAYS, NET** | | | | | | | | | | | | | | | | | | |
| | | **Discretionary** | | | | | | | | | | | | | | | | | | |
| | | **Gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | |
| **4000** | | **Budget authority, gross** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1152, 1170 through** | | | | | | | | | | | | | | | | | | |
| **4010** | | **Outlays from new discretionary authority** | | | | | | | | | | | | | | | | | | |
| 4010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D | | | NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 4010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D | | | NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 4010 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D | | | NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4010 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D | | | NEW | X | U | N | EG/ER | N | - | + | 1 |
| 4010 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D | | | NEW | X | U | N | EG/ER | N | + | - | 1 |
| **4011** | | **Outlays from discretionary balances** | | | | | | | | | | | | | | | | | | |
| 4011 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 4011 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 4011 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4011 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4011 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D | | | BAL | X | U | N | EG/ER | N | - | + | 1 |
| 4011 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D | | | BAL | X | U | N | EG/ER | N | + | - | 1 |
| 4011 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **4020** | | **Outlays, gross (total)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 4010 through 4011.** | | | | | | | | | | | | | | | | | | |
| | | **Offsets against gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | |
| | | **Offsetting collections (collected) from:** | | | | | | | | | | | | | | | | | | |
| **4030** | | **Federal sources (-)** | | | | | | | | | | | | | | | | | | |
| 4030 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4030 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | D | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4030 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4030 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | D | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | D | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **4031** | | **Interest on Federal securities (-)** | | | | | | | | | | | | | | | | | | |
| 4031 | 427300 | Interest Collected From Treasury | E | D/C | | | | | D | | | | X | U | X/N | EG/EP/ER/TR | N | - | + | |
| 4031 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | D | | | | X | U | X/N | EP/ER/TR | N | - | + | |
| **4033** | | **Non-Federal sources (-)** | | | | | | | | | | | | | | | | | | |
| 4033 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D | | N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4033 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | D | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4033 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4033 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | D | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | D | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4033 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426400 | Actual Collections of Rent | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **4034** | **Offsetting governmental collections (from non-Federal sources) (-)** | | | | | | | | | | | | | | | | | | | |
| 4034 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D | | E | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4034 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4034 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **4040** | **Offsets against gross budget authority and outlays (total) (-)** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals the sum of lines 4030 through 4034.** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Additional offsets against gross budget authority only:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **4050** | **Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 4050 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D | | E/F | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D | | E/F | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D | | E/F | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D | | E/F | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 428700 | Other Federal Receivables | E | D/C | | | | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 428700 | Other Federal Receivables | B | D/C | | | | | D | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| **4051** | **Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 4051 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D | | E/F | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4051 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D | | E/F | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4051 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4051 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4051 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D | | E/F | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4051 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D | | E/F | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4051 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4051 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4051 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4051 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4051 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4051 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4051 | 428700 | Other Federal Receivables | E | D/C | | | | | D | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4051 | 428700 | Other Federal Receivables | B | D/C | | | | | D | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| **4053** | **Anticipated offsetting collections** | | | | | | | | | | | | | | | | | | | |
| 4053 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | D/C | | | S | | D | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 4053 | 406000 | Anticipated Collections From Non-Federal Sources | E | D | D/R | A/B/E | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 4053 | 407000 | Anticipated Collections From Federal Sources | E | D | D/R | A/B/E | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 4053 | 416000 | Anticipated Transfers - Current-Year Authority | E | D/C | | | S | | D | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 4053 | 421000 | Anticipated Reimbursements and Other Income | E | D | D/R | A/B/E | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 4053 | 421500 | Anticipated Expenditure Transfers from Trust Funds | E | D/C | | | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| | | | | | | | | | | | | | | | | | | | | |
| **4060** | **Additional offsets against budget authority only (total)** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 4050, 4051 and 4053.** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **4070** | **Budget authority, net (discretionary)** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals the total new budget authority (gross) on line 4000 plus the amounts on lines 4030** | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **4080** | | **Outlays, net (discretionary)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals lines 4010 through 4011 plus the amounts on lines 4030 through 4034.** | | | | | | | | | | | | | | | | | | |
| | | **Mandatory:** | | | | | | | | | | | | | | | | | | |
| | | **Gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | |
| **4090** | | **Budget authority, gross** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1252, 1270 through** | | | | | | | | | | | | | | | | | | |
| **4100** | | **Outlays from new mandatory authority** | | | | | | | | | | | | | | | | | | |
| 4100 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 4100 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | M | | | NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 4100 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4100 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | M | | | NEW | X | U | N | EG/ER | N | - | + | 1 |
| 4100 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | M | | | NEW | X | U | N | EG/ER | N | + | - | 1 |
| **4101** | | **Outlays from mandatory balances** | | | | | | | | | | | | | | | | | | |
| 4101 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 4101 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 4101 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4101 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4101 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **4110** | | **Outlays, gross (total)** | | | | | | | | | | | | | | | | | | |
| 4110 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 4110 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 4110 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | | X | U | N | EP/ER | D/G | - | + | 1 |
| 4110 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | M | | | | X | U | N | EP/ER | D/G | + | - | 1 |
| 4110 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4110 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | | X | U | N | EP/ER | D/G | - | + | |
| 4110 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4110 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | | X | U | N | EP/ER | D/G | - | + | |
| 4110 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | M | | | NEW | X | U | N | EG/ER | N | - | + | 1 |
| 4110 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | M | | | NEW | X | U | N | EG/ER | N | + | - | 1 |
| 4110 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4110 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | | X | U | N | EP/ER | D/G | - | + | |
| | | **Offsetting collections (collected) from:** | | | | | | | | | | | | | | | | | | |
| | | **Offsets against gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | |
| **4120** | | **Federal sources (-)** | | | | | | | | | | | | | | | | | | |
| 4120 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | M | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4120 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | M | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4120 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | M | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4120 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | M | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | M | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **4121** | | **Interest on Federal securities (-)** | | | | | | | | | | | | | | | | | | |
| 4121 | 427300 | Interest Collected From Treasury | E | D/C | | | | | M | | | | X | U | X/N | EG/EP/ER/TR | N | - | + | |
| 4121 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | M | | | | X | U | X/N | EP/ER/TR | N | - | + | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **4122** | | **Interest on uninvested funds (-)** | | | | | | | | | | | | | | | | | | |
| 4122 | 427300 | Interest Collected From Treasury | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G | - | + | |
| **4123** | | **Non-Federal sources (-)** | | | | | | | | | | | | | | | | | | |
| 4123 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | M | | N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4123 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | M | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4123 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | M | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4123 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | M | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | M | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426400 | Actual Collections of Rent | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **4124** | | **Offsetting governmental collections (from non-Federal sources) (-)** | | | | | | | | | | | | | | | | | | |
| 4124 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | M | | E | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4124 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4124 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **4130** | | **Offsets against gross budget authority and outlays (total) (-)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals the sum of lines 4120 through 4124.** | | | | | | | | | | | | | | | | | | |
| | | **Additional offsets against gross budget authority only:** | | | | | | | | | | | | | | | | | | |
| **4140** | | **Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)** | | | | | | | | | | | | | | | | | | |
| 4140 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | M | | E/F | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | M | | E/F | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | M | | E/F | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | M | | E/F | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 428700 | Other Federal Receivables | E | D/C | | | | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 428700 | Other Federal Receivables | B | D/C | | | | | M | | | | X | U | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| **4141** | | **Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)** | | | | | | | | | | | | | | | | | | |
| 4141 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | M | | E/F | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4141 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | M | | E/F | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4141 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4141 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4141 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | M | | E/F | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4141 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | M | | E/F | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4141 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4141 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4141 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4141 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4141 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4141 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4141 | 428700 | Other Federal Receivables | E | D/C | | | | | M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4141 | 428700 | Other Federal Receivables | B | D/C | | | | | M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| **4143** | | **Anticipated offsetting collections** | | | | | | | | | | | | | | | | | | |
| 4143 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | D/C | | | S | | M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 4143 | 406000 | Anticipated Collections From Non-Federal Sources | E | D | D/R | A/B/E | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 4143 | 407000 | Anticipated Collections From Federal Sources | E | D | D/R | A/B/E | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 4143 | 416000 | Anticipated Transfers - Current-Year Authority | E | D/C | | | S | | M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4143 | 421000 | Anticipated Reimbursements and Other Income | E | D | D/R | A/B/E | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 4143 | 421500 | Anticipated Expenditure Transfers from Trust Funds | E | D/C | | | | | D/M | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| | | | | | | | | | | | | | | | | | | | | |
| **4150** | | **Additional offsets against budget authority only (total)** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 4140, 4141, and 4143.** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **4160** | | **Budget authority, net (mandatory)** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **4170** | | **Outlays, net (mandatory)** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124.** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | **Budget authority and outlays, net (total)** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **4180** | | **Budget authority, net (discretionary and mandatory)** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 4070 and 4160.** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **4190** | | **Outlays, net (discretionary and mandatory)** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 4080 and 4170.** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | **UNFUNDED DEFICIENCIES** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **7000** | | **Unfunded deficiency, start of year (-)** | | | | | | | | | | | | | | | | | | |
| 7000 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | **Change in deficiency during the year:** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **7010** | | **New deficiency (-)** | | | | | | | | | | | | | | | | | | |
| 7010 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | **This line is not required to be supported by the USSGL at this time, but will be required in the future.** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **7011** | | **Appropriations available expressly to liquidate deficiencies** | | | | | | | | | | | | | | | | | | |
| 7011 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | **This line is not required to be supported by the USSGL at this time, but will be required in the future.** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **7012** | | **Available budgetary resources used to liquidate deficiencies** | | | | | | | | | | | | | | | | | | |
| 7012 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | **This line is not required to be supported by the USSGL at this time, but will be required in the future.** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **7020** | | **Unfunded deficiency, end of year (-)** | | | | | | | | | | | | | | | | | | |
| 7020 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | **This line is not required to be supported by the USSGL at this time, but will be required in the future.** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |

**Footnotes and Additional Information**

1. When the SF 133/P&F line numbers use both a beginning (B) and ending (E) balance for the same USSGL account, the begining balance is subtracted from the ending balance in FACTS II.

2. Anticipated amounts should be zero for the yearend preclosing trial balance.

3. The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

4. Refer to OMB Circular No. A-11 for detailed information on reporting Apport. Cat. B information.

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **BUDGETARY RESOURCES** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **All accounts:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **0900** | **Total new obligations** | | | | | | | | | | | | | | | | | | | |
| 0900 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 0900 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 0900 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 0900 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 0900 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | | X | U | X/N | EP/ER | D/G | - | + | 1 |
| 0900 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | | X | U | X/N | EP/ER | D/G | + | - | 1 |
| 0900 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 0900 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 0900 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | | X | U | X/N | EP/ER | D/G | - | + | |
| 0900 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 0900 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 0900 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 0900 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | | X | U | X/N | EP/ER | D/G | - | + | |
| 0900 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | - | + | 1 |
| 0900 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | + | - | 1 |
| 0900 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 0900 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 0900 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | | X | U | X/N | EP/ER | D/G | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Unobligated Balance:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1000** | **Unobligated balance brought forward, October 1** | | | | | | | | | | | | | | | | | | | |
| 1000 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | B | D/C | | | | | M | | | | X | U | N | EG | N | + | - | |
| 1000 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | D/C | | | B/P | | D/M | | | | X | U | X/N | ES/ET | N | + | - | |
| 1000 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | B | D/C | | | | | D/M | | | | X | U | X/N | EG/ES/ET | N | + | - | |
| 1000 | 413600 | Contract Authority To Be Liquidated by Trust Funds | B | D/C | | | | | D/M | | | | X | U | X/N | ET | N | + | - | |
| 1000 | 413700 | Transfers of Contract Authority - Allocation | B | D/C | | | | | D/M | | F | | X | U | X/N | ET | N | + | - | |
| 1000 | 413900 | Contract Authority Carried Forward | B | D/C | | | | | | | | | | U | X/N | EG/EP/ER/ET | N | + | - | |
| 1000 | 414900 | Borrowing Authority Carried Forward | B | D/C | | | | | | F/P/T | | | | U | X/N | EG/EP/ER/ES/ET | D/G/N | + | - | |
| 1000 | 415300 | Transfers of Contract Authority - Nonallocation | B | D/C | | | | | | | F | BAL/NEW | X | U | N | ET | N | + | - | |
| 1000 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | D/C | | | | | D/M | | F | | X | U | N | EP/ES/ET | N | + | - | |
| 1000 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | B | D/C | | | | | D/M | | | | X | U | X/N | EG/ES/ET | N | + | - | |
| 1000 | 417200 | Nonallocation Transfers of Invested Balances - Payable | B | D/C | | | | | D/M | | | | X | U | N | EP/ES/ET | N | + | - | |
| 1000 | 420100 | Total Actual Resources - Collected | B | D/C | | | | | | | | | | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D/M | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D/M | | E/F/N | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D/M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D/M | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D/M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D/M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D/M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 428700 | Other Federal Receivables | B | D/C | | | | | D/M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 429500 | Adjustments to the Exchange Stabilization Fund | B | D/C | | | | | | | | | X | U | N | EP | N | + | - | |
| 1000 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | D/P | | D/M | | | | X | U | N | EG/EP/ER/ES/ET/TR | N | + | - | |
| 1000 | 439400 | Receipts Unavailable for Obligation Upon Collection | B | D/C | | | | | D/M | | | | X | U | N | ES/ET | N | + | - | |
| 1000 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | C/P | | D/M | | | | X | U | X/N | ES/ET | N | + | - | |
| 1000 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | C/P | | D/M | | | | X | U | X/N | EG | N | + | - | |
| 1000 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | B | D/C | | | S | | D/M | | | | X | U | N | EG/EP/ER | N | + | - | |
| 1000 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1000 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | M | | | | X | U | X/N | EP/ER | D/G | + | - | |
| 1000 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U | N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1001** | **Discretionary unobligated balance brought forward, Oct 1** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is not required to be supported by the USSGL.** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1010** | **Unobligated balance transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1010 | 417600 | Allocation Transfers of Prior-Year Balances | E | C | | | | | | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1010 | 419000 | Transfers - Prior-Year Balances | E | C | | | | | | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1011** | **Unobligated balance transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1011 | 417600 | Allocation Transfers of Prior-Year Balances | E | D | | | | | | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1011 | 419000 | Transfers - Prior-Year Balances | E | D | | | | | | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1012** | | **Unobligated balance transfers between expired and unexpired accounts** | | | | | | | | | | | | | | | | | | |
| 1012 | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations | E | D | | | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1012 | 419200 | Balance Transfers - Unexpired to Expired | E | C | | | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 1012 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D | | | | | | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1013** | | **Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)** | | | | | | | | | | | | | | | | | | |
| 1013 | 415300 | Transfers of Contract Authority - Nonallocation | E | D/C | | | | | | | F | BAL | X | U | N | ET | N | + | - | 1 |
| 1013 | 415300 | Transfers of Contract Authority - Nonallocation | B | D/C | | | | | | | F | BAL | X | U | N | ET | N | - | + | 1 |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1020** | | **Adjustment of unobligated balance brought forward, October 1 (+ or -)** | | | | | | | | | | | | | | | | | | |
| 1020 | 411100 | Debt Liquidation Appropriations | E | D/C | | | D/P | | D/M | | | | B/P | U | X/N | EG/EP/ER | N | + | - | |
| 1020 | 411200 | Liquidation of Deficiency - Appropriations | E | D/C | | | | | D/M | | | | B/P | U | X/N | EG/EP/ER | N | + | - | |
| 1020 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | D/P | | D/M | | | | B/P | U | X/N | ES/ET | N | + | - | |
| 1020 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | D/P | | D/M | | | | B/P | U | X/N | ES/ET | N | + | - | |
| 1020 | 411500 | Loan Subsidy Appropriation | E | D/C | | | D/P | | D/M | | | | B/P | U | X/N | EG/EP/ER | N | + | - | |
| 1020 | 411600 | Debt Forgiveness Appropriation | E | D/C | | | P | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | D/P | | D/M | | | | B/P | U | X/N | EG/EP/ER | N | + | - | |
| 1020 | 411800 | Reestimated Loan Subsidy Appropriation | E | D/C | | | | | | | | | B/P | U | X/N | EG/EP/ER | N | + | - | |
| 1020 | 411900 | Other Appropriations Realized | E | D/C | | | D/E/F/P | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET | N | + | - | |
| 1020 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | P/S | | D/M | | | | P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | E | D/C | | | | | M | | | | B/P | U | N | EG | N | + | - | |
| 1020 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | P/S | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | D/C | | | | | D/M | | | | B/P | U | X/N | ES/ET | N | + | - | |
| 1020 | 412500 | Loan Modification Adjustment Transfer Appropriation | E | D/C | | | | | D/M | | | | B/P | U | X/N | EG/EP/ER | N | + | - | |
| 1020 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | D/C | | | B/P | | D/M | | | | B/P | U | X/N | ET | N | + | - | |
| 1020 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | E | D/C | | | | | D/M | | | | B/P | U | X/N | ET | N | + | - | |
| 1020 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | B/P | | D/M | | | | B/P | U | X/N | EG/ES/ET | N | + | - | |
| 1020 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | B/P | | D/M | | | | B/P | U | X/N | EG/ES/ET | N | + | - | |
| 1020 | 413000 | Appropriation To Liquidate Contract Authority Withdrawn | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413100 | Current-Year Contract Authority Realized | E | D/C | | | | | D/M | | | | P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413200 | Substitution of Contract Authority | E | D/C | | | S | | | | | | P | U | N | ER | N | + | - | |
| 1020 | 413300 | Decreases to Indefinite Contract Authority | E | D/C | | | | | D/M | | | | P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413400 | Contract Authority Withdrawn | E | D/C | | | | | | | | | P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413500 | Contract Authority Liquidated | E | D/C | | | P/S | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413600 | Contract Authority To Be Liquidated by Trust Funds | E | D/C | | | | | D/M | | | | P | U | X/N | ET | N | + | - | |
| 1020 | 413700 | Transfers of Contract Authority - Allocation | E | D/C | | | | | M | | F | | B/P | U | X/N | ET | N | + | - | |
| 1020 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 414000 | Substitution of Borrowing Authority | E | D/C | | | P/S | | D/M | F/P/T | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414100 | Current-Year Borrowing Authority Realized | E | D/C | | | | | D/M | F/P/T | | | P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | D/C | | | | | D/M | F/P/T | | | P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414400 | Borrowing Authority Withdrawn | E | D/C | | | | | | F/P/T | | | P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | B | | M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | P/S | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414700 | Actual Repayments of Debt, Prior-Year Balances | E | D/C | | | | | | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 415000 | Reappropriations - Transfers-In | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | D/C | | | S | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | E | D/C | | | | | | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 415300 | Transfers of Contract Authority - Nonallocation | E | D/C | | | | | | | F | BAL/NEW | B/P | U | N | ET | N | + | - | |
| 1020 | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | E | D/C | | | | | | | | | B/P | U | N | ET | N | + | - | |
| 1020 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | D/C | | | | | D/M | | | | P | U | X/N | EG/EP/ER | N | + | - | |
| 1020 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | D/C | | | | | D/M | | F | | B/P | U | N | EP/ES/ET | N | + | - | |
| 1020 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | D/C | | | | | D/M | | F | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | D/C | | | | | D/M | | F | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 417000 | Transfers - Current-Year Authority | E | D/C | | | P/S | | D/M | | F | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | E | D/C | | | | | D/M | | | | B/P | U | X/N | EG/ES/ET | N | + | - | |
| 1020 | 417200 | Nonallocation Transfers of Invested Balances - Payable | E | D/C | | | | | D/M | | | | B/P | U | N | EP/ES/ET | N | + | - | |
| 1020 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | D/C | | | | | D/M | | F | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D/C | | | P/S | | D/M | | F | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 417600 | Allocation Transfers of Prior-Year Balances | E | D/C | | | | | | | F | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419000 | Transfers - Prior-Year Balances | E | D/C | | | | | | | F | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations | E | D/C | | | | | | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419200 | Balance Transfers - Unexpired to Expired | E | D/C | | | | | | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D/C | | | P/S | | D/M | | F | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D/C | | | | | | | F | | P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D/M | | E/F/N | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1020 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | D/M | | E/F/N | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | D/C | | | | | D/M | | E/F | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | D/C | | | | | D/M | | F | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | D/C | | | | | D/M | | E/F | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 423400 | Other Federal Receivables - Transferred | E | D/C | | | | | D/M | | F | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | D/M | | E/F/N | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | D/M | | E/F/N | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426400 | Actual Collections of Rent | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427300 | Interest Collected From Treasury | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 429500 | Adjustments to the Exchange Stabilization Fund | E | D/C | | | | | | | | | P | U | N | EP | N | + | - | |
| 1020 | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | D/C | | | | | | | | | P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 435100 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | E | D/C | | | | | D/M | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 435500 | Cancellation of Appropriation From Unavailable Receipts | E | D/C | | | | | D | | | | B/P | U | X/N | ES/ET | N | + | - | |
| 1020 | 435600 | Cancellation of Appropriation From Invested Balances | E | D/C | | | | | D/M | | | | B/P | U | X/N | ES/ET | N | + | - | |
| 1020 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | D/C | | | | | D/M | | | | P | U | X/N | ES/ET | N | + | - | |
| 1020 | 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities | E | D/C | | | | | | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | D/P/S | | D/M | | | | P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | D/P/S | | D/M | | | | P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | D/P/S | | D/M | | | | P | U | N | EG/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | D/C | | | D/P | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | D/C | | | P | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439100 | Adjustments to Indefinite Appropriations | E | D/C | | | | | D/M | | | | B/P | U | X/N | EG/EP/ER | N | + | - | |
| 1020 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | B | | D/M | F/P/T | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | C/D/P/R/S | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | B | | D/M | F/P/T | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | C/D/P/R/S | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439400 | Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | D/M | | | | B/P | U | N | ES/ET | N | + | - | |
| 1020 | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | C/P | | D/M | | | | B/P | U | X/N | EG/ES/ET | N | + | - | |
| 1020 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | | | S | | D/M | | | | B/P | U | N | EG/EP/ER | N | + | - | |
| 1020 | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | | | | | | | B/P | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | | B/P | U | X/N | EP/ER | D/G | + | - | |
| 1020 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D/M | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | | B/P | U | X/N | EP/ER | D/G | + | - | |
| 1020 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B | | | M | | | | B/P | U | X/N | EP/ER | D/G | + | - | |
| 1020 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D/M | | | BAL/NEW | B/P | U | N | EG/ER | N | + | - | |
| 1020 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D/M | | E/F/N | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1020 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL | B/P | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | | B/P | U | X/N | EP/ER | D/G | + | - | |
| **1021** | **Recoveries of prior year unpaid obligations** | | | | | | | | | | | | | | | | | | | |
| 1021 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1021 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1022** | **Capital transfer of unobligated balances to general fund (-)** | | | | | | | | | | | | | | | | | | | |
| 1022 | 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | E | D/C | | | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1023** | **Unobligated balances applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | |
| 1023 | 414700 | Actual Repayments of Debt, Prior-Year Balances | E | D/C | | | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1024** | **Unobligated balance of borrowing authority withdrawn (-)** | | | | | | | | | | | | | | | | | | | |
| 1024 | 414400 | Borrowing Authority Withdrawn | E | D/C | | | | | | F/P/T | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1025** | **Unobligated balance of contract authority withdrawn (-)** | | | | | | | | | | | | | | | | | | | |
| 1025 | 413400 | Contract Authority Withdrawn | E | D/C | | | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1026** | **Adjustment for change in allocation of trust fund limitation or foreign exchange valuation** | | | | | | | | | | | | | | | | | | | |
| 1026 | 429500 | Adjustments to the Exchange Stabilization Fund | E | D/C | | | | | | | | | X | U | N | EP | N | + | - | 1 |
| 1026 | 429500 | Adjustments to the Exchange Stabilization Fund | B | D/C | | | | | | | | | X | U | N | EP | N | - | + | 1 |
| 1026 | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | D/C | | | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1027** | **Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving** | | | | | | | | | | | | | | | | | | | |
| | **This line is not required to be supported by the USSGL at this time, but will be required in the future.** | | | | | | | | | | | | | | | | | | | |
| **1028** | **Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)** | | | | | | | | | | | | | | | | | | | |
| | **This line is not required to be supported by the USSGL at this time, but will be required in the future.** | | | | | | | | | | | | | | | | | | | |
| **1029** | **Other balances withdrawn (-)** | | | | | | | | | | | | | | | | | | | |
| 1029 | 435000 | Canceled Authority | E | D/C | | | | | D/M | | | | X | U | X/N | EG/EM/ER/ES/ET/TR | N | + | - | |
| 1029 | 435100 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | E | D/C | | | | | D/M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1029 | 435500 | Cancellation of Appropriation From Unavailable Receipts | E | D/C | | | | | D/M | | | | X | U | X/N | ES/ET | N | + | - | |
| 1029 | 435600 | Cancellation of Appropriation From Invested Balances | E | D/C | | | | | D | | | | X | U | X/N | ES/ET | N | + | - | |
| 1029 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | D/C | | | | | D/M | | | | X | U | X/N | ES/ET | N | + | - | |
| **1031** | **Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)** | | | | | | | | | | | | | | | | | | | |
| 1031 | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | | | | | X | U | X/N | ES/ET | N | + | - | |
| 1031 | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | | | | | | | X | U | X/N | ES/ET | N | + | - | |
| **1050** | **Unobligated balance (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1000 through 1031 excluding line 1001.** | | | | | | | | | | | | | | | | | | | |
| | **Budget Authority:** | | | | | | | | | | | | | | | | | | | |
| | **Appropriations:** | | | | | | | | | | | | | | | | | | | |
| | **Discretionary:** | | | | | | | | | | | | | | | | | | | |
| **1100** | **Appropriation** | | | | | | | | | | | | | | | | | | | |
| 1100 | 411100 | Debt Liquidation Appropriations | E | D/C | | | P | | D | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1100 | 411200 | Liquidation of Deficiency - Appropriations | E | D/C | | | | | D | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1100 | 411500 | Loan Subsidy Appropriation | E | D/C | | | P | | D | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1100 | 411600 | Debt Forgiveness Appropriation | E | D/C | | | P | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1100 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | P | | D | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1100 | 411900 | Other Appropriations Realized | E | D/C | | | P | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET | N | + | - | |
| 1100 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | D | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1100 | 439100 | Adjustments to Indefinite Appropriations | E | D/C | | | | | D | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| **1101** | **Appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | |
| 1101 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | P | | D | | | | X | U | X/N | ES/ET | N | + | - | |
| 1101 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | P | | D | | | | X | U | X/N | ES/ET | N | + | - | |
| 1101 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | P | | D | | | | X | U | X/N | ES/ET | N | + | - | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1101 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | P | | D | | | | X | U | X/N | EG/ES/ET | N | + | - | |
| 1101 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | D/C | | | | | D | | | | X | U | X/N | ES/ET | N | + | - | |
| 1101 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | D/C | | | P | | D | | | | X | U | X/N | ET | N | + | - | 1 |
| 1101 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | D/C | | | P | | D | | | | X | U | X/N | ET | N | - | + | 1 |
| 1101 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | E | D/C | | | | | D | | | | X | U | X/N | ET | N | + | - | 1 |
| 1101 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | B | D/C | | | | | D | | | | X | U | X/N | ET | N | - | + | 1 |
| 1101 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | P | | D | | | | X | U | X/N | EG/ES/ET | N | + | - | |
| 1101 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | P | | D | | | | X | U | X/N | ES/ET | N | + | - | |
| 1101 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | P | | D | | | | X | U | X/N | EG | N | + | - | |
| 1101 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | D | | | | X | U | X/N | ES/ET | N | + | - | |
| 1101 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | P | | D | | | | X | U | N | ES/ET | N | + | - | 1 |
| 1101 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | P | | D | | | | X | U | N | ES/ET | N | - | + | 1 |
| 1101 | 439400 | Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | D | | | | X | U | N | ES/ET | N | + | - | 1 |
| 1101 | 439400 | Receipts Unavailable for Obligation Upon Collection | B | D/C | | | | | D | | | | X | U | N | ES/ET | N | - | + | 1 |
| **1103** | **Appropriation available from subsequent year** | | | | | | | | | | | | | | | | | | | |
| 1103 | 411900 | Other Appropriations Realized | E | D/C | | | F | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET | N | + | - | |
| **1104** | **Appropriation available in prior year (-)** | | | | | | | | | | | | | | | | | | | |
| 1104 | 411900 | Other Appropriations Realized | E | D/C | | | E | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET | N | + | - | |
| **1105** | **Reappropriation** | | | | | | | | | | | | | | | | | | | |
| 1105 | 415000 | Reappropriations - Transfers-In | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Nonexpenditure Transfers:** | | | | | | | | | | | | | | | | | | | |
| **1120** | **Appropriations transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1120 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | C | | | | | D | | F | | X | U | N | EP/ES/ET | N | + | - | 1 |
| 1120 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | C | | | | | D | | F | | X | U | N | EP/ES/ET | N | - | + | 1 |
| 1120 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | C | | | | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1120 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | C | | | | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1120 | 417000 | Transfers - Current-Year Authority | E | C | | | P | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1120 | 417200 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | D | | | | X | U | N | ES/ET | N | + | - | 1 |
| 1120 | 417200 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | D | | | | X | U | N | ES/ET | N | - | + | 1 |
| 1120 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | D | | F | | X | U | X/N | ES/ET | N | + | - | |
| 1120 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | P | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1120 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | P | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1121** | **Appropriations transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1121 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | D | | | | | D | | F | | X | U | N | EP/ES/ET | N | + | - | 1 |
| 1121 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | D | | | | | D | | F | | X | U | N | EP/ES/ET | N | - | + | 1 |
| 1121 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | D | | | | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1121 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | D | | | | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1121 | 417000 | Transfers - Current-Year Authority | E | D | | | P | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1121 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | D | | | | X | U | X/N | ES/ET | N | + | - | 1 |
| 1121 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | D | | | | X | U | X/N | ES/ET | N | - | + | 1 |
| 1121 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | D | | F | | X | U | X/N | ES/ET | N | + | - | |
| 1121 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | P | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1121 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | P | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1130** | **Appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1130 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | P/R | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1131** | **Unobligated balance of appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1131 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | D | | D | | | | X | U | X/N | EG | N | + | - | |
| 1131 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | B | | D | F/P/T | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1131 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | D/P/R/S | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1132** | **Appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1132 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | P | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1132 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | D/C | | | P | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1133** | **Unobligated balance of appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1133 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | P | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1133 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | D/C | | | P | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1134** | | **Appropriations precluded from obligation (-)** | | | | | | | | | | | | | | | | | | |
| 1134 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | D/C | | | D/P/R | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1134 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | P | | D | | | | X | U | X/N | EG/ES/ET | N | + | - | 1 |
| 1134 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | P | | D | | | | X | U | X/N | EG/ES/ET | N | - | + | 1 |
| **1135** | | **Appropriations applied to repay debt (-)** | | | | | | | | | | | | | | | | | | |
| 1135 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | P | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1136** | | **Appropriations applied to deficiency by law (-)** | | | | | | | | | | | | | | | | | | |
| 1136 | | | | | | | | | | | | | | | | | | | | |
| | | **This line is not required to be supported by the USSGL at this time, but will be required in the future.** | | | | | | | | | | | | | | | | | | |
| **1137** | | **Appropriations applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | |
| 1137 | 413500 | Contract Authority Liquidated | E | D/C | | | P | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1137 | 413600 | Contract Authority To Be Liquidated by Trust Funds | E | D/C | | | | | D | | | | X | U | X/N | ET | N | + | - | 1 |
| 1137 | 413600 | Contract Authority To Be Liquidated by Trust Funds | B | D/C | | | | | D | | | | X | U | X/N | ET | N | - | + | 1 |
| 1137 | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | E | D/C | | | | | | | | | X | U | N | ET | N | + | - | |
| **1138** | | **Appropriations applied to liquidate contract authority withdrawn (-)** | | | | | | | | | | | | | | | | | | |
| 1138 | 413000 | Appropriation To Liquidate Contract Authority Withdrawn | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1139** | | **Appropriations substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | |
| 1139 | 414000 | Substitution of Borrowing Authority | E | D/C | | | P | | D | F/P/T | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1160** | | **Appropriation (total)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 1100 through 1139** | | | | | | | | | | | | | | | | | | |
| | | **Advance Appropriations:** | | | | | | | | | | | | | | | | | | |
| **1170** | | **Advance appropriations** | | | | | | | | | | | | | | | | | | |
| 1170 | 411100 | Debt Liquidation Appropriations | E | D/C | | | D | | D | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1170 | 411500 | Loan Subsidy Appropriation | E | D/C | | | D | | D | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1170 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | D | | D | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1170 | 411900 | Other Appropriations Realized | E | D/C | | | D | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET | N | + | - | |
| 1170 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | D | | D | | | | X | U | N | EG | N | + | - | 1 |
| 1170 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | D | | D | | | | X | U | N | EG | N | - | + | 1 |
| **1171** | | **Advance appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | |
| 1171 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | D | | D | | | | X | U | X/N | ES/ET | N | + | - | |
| 1171 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | D | | D | | | | X | U | X/N | ES/ET | N | + | - | |
| 1171 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | D | | D | | | | X | U | N | ES/ET | N | + | - | 1 |
| 1171 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | D | | D | | | | X | U | N | ES/ET | N | - | + | 1 |
| | | **Adjustments:** | | | | | | | | | | | | | | | | | | |
| **1173** | | **Advance appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1173 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | D | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1174** | | **Advance appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1174 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | D | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1180** | | **Advance appropriation (total)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 1170 through 1174.** | | | | | | | | | | | | | | | | | | |
| | | **Mandatory:** | | | | | | | | | | | | | | | | | | |
| **1200** | | **Appropriation** | | | | | | | | | | | | | | | | | | |
| 1200 | 411100 | Debt Liquidation Appropriations | E | D/C | | | P | | M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1200 | 411200 | Liquidation of Deficiency - Appropriations | E | D/C | | | | | M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1200 | 411500 | Loan Subsidy Appropriation | E | D/C | | | P | | M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1200 | 411600 | Debt Forgiveness Appropriation | E | D/C | | | P | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1200 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | P | | M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1200 | 411800 | Reestimated Loan Subsidy Appropriation | E | D/C | | | | | | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1200 | 411900 | Other Appropriations Realized | E | D/C | | | P | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET | N | + | - | |
| 1200 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | E | D/C | | | | | M | | | | X | U | N | EG | N | + | - | 1 |
| 1200 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | B | D/C | | | | | M | | | | X | U | N | EG | N | - | + | 1 |
| 1200 | 412500 | Loan Modification Adjustment Transfer Appropriation | E | D/C | | | | | D/M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1200 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | E | D/C | | | | | M | | | | X | U | X/N | EG | N | + | - | 1 |
| 1200 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | B | D/C | | | | | M | | | | X | U | X/N | EG | N | - | + | 1 |
| 1200 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | P | | M | | | | X | U | X/N | EG | N | + | - | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1200 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | P | | M | | | | X | U | X/N | EG | N | + | - | |
| 1200 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1200 | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | D/C | | | P | | | | | | X | U | X/N | EG | D/G/N | + | - | |
| 1200 | 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities | E | D/C | | | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1200 | 439100 | Adjustments to Indefinite Appropriations | E | D/C | | | | | M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| **1201** | **Appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | |
| 1201 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | P | | M | | | | X | U | X/N | ES/ET | N | + | - | |
| 1201 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | P | | M | | | | X | U | X/N | ES/ET | N | + | - | |
| 1201 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | P | | M | | | | X | U | X/N | ES/ET | N | + | - | |
| 1201 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | P | | M | | | | X | U | X/N | ET | N | + | - | |
| 1201 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | D/C | | | | | M | | | | X | U | X/N | ET | N | + | - | |
| 1201 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | D/C | | | P | | M | | | | X | U | X/N | ET | N | + | - | 1 |
| 1201 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | D/C | | | P | | M | | | | X | U | X/N | ET | N | - | + | 1 |
| 1201 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | E | D/C | | | | | M | | | | X | U | X/N | ET | N | + | - | 1 |
| 1201 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | B | D/C | | | | | M | | | | X | U | X/N | ET | N | - | + | 1 |
| 1201 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | P | | M | | | | X | U | X/N | ET | N | + | - | |
| 1201 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | P | | M | | | | X | U | X/N | ES/ET | N | + | - | |
| 1201 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | M | | | | X | U | X/N | ES/ET | N | + | - | |
| 1201 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | P | | M | | | | X | U | N | ES/ET | N | + | - | 1 |
| 1201 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | P | | M | | | | X | U | N | ES/ET | N | - | + | 1 |
| 1201 | 439400 | Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | M | | | | X | U | N | ES/ET | N | + | - | 1 |
| 1201 | 439400 | Receipts Unavailable for Obligation Upon Collection | B | D/C | | | | | M | | | | X | U | N | ES/ET | N | - | + | 1 |
| **1203** | **Appropriation (previously unavailable)** | | | | | | | | | | | | | | | | | | | |
| 1203 | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | D/C | | | P | | | | | | X | U | X/N | ES/ET | D/G/N | + | - | 2 |
| **1204** | **Reappropriation** | | | | | | | | | | | | | | | | | | | |
| 1204 | 415000 | Reappropriations - Transfers-In | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Nonexpenditure Transfers:** | | | | | | | | | | | | | | | | | | | |
| **1220** | **Appropriations transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1220 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | C | | | | | M | | F | | X | U | N | EP/ES/ET | N | + | - | 1 |
| 1220 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | C | | | | | M | | F | | X | U | N | EP/ES/ET | N | - | + | 1 |
| 1220 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | C | | | | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1220 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | C | | | | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1220 | 417000 | Transfers - Current-Year Authority | E | C | | | P | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1220 | 417200 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | M | | | | X | U | N | ES/ET | N | + | - | 1 |
| 1220 | 417200 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | M | | | | X | U | N | ES/ET | N | - | + | 1 |
| 1220 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | M | | F | | X | U | X/N | ES/ET | N | + | - | |
| 1220 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | P | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1220 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | P | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1221** | **Appropriations transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1221 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | D | | | | | M | | F | | X | U | N | EP/ES/ET | N | + | - | 1 |
| 1221 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | D | | | | | M | | F | | X | U | N | EP/ES/ET | N | - | + | 1 |
| 1221 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | D | | | | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1221 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | D | | | | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1221 | 417000 | Transfers - Current-Year Authority | E | D | | | P | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1221 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | M | | | | X | U | X/N | ES/ET | N | + | - | 1 |
| 1221 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | M | | | | X | U | X/N | ES/ET | N | - | + | 1 |
| 1221 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | M | | F | | X | U | X/N | ES/ET | N | + | - | |
| 1221 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | P | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1221 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | P | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1230** | **Appropriations and/or unobligated balance of appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1230 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | P/R | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1230 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | B | | M | F/P/T | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1230 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | D/P/R/S | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1230 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | P | | M | | | | X | U | X/N | EG | N | + | - | 1 |
| 1230 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | P | | M | | | | X | U | X/N | EG | N | - | + | 1 |
| **1232** | **Appropriations and/or unobligated balance of appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1232 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | P | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1232 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | P | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1232 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | D/C | | | P | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1232 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | D/C | | | P | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1235** | **Appropriations precluded from obligation (-)** | | | | | | | | | | | | | | | | | | | |
| 1235 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | D/C | | | D/P/R | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1235 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | P | | M | | | | X | U | X/N | ES/ET | N | + | - | 1 |
| 1235 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | P | | M | | | | X | U | X/N | ES/ET | N | - | + | 1 |
| **1236** | **Appropriations applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | |
| 1236 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | P | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1236 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | B | | M | | | | X | U | X/N | ES/ET | D/G/N | + | - | |
| **1237** | **Appropriations applied to deficiency by law (-)** | | | | | | | | | | | | | | | | | | | |
| | **This line is not required to be supported by the USSGL at this time, but will be required in the future.** | | | | | | | | | | | | | | | | | | | |
| **1238** | **Appropriations applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | | |
| 1238 | 413500 | Contract Authority Liquidated | E | D/C | | | P | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1238 | 413600 | Contract Authority To Be Liquidated by Trust Funds | E | D/C | | | | | M | | | | X | U | X/N | ET | N | + | - | 1 |
| 1238 | 413600 | Contract Authority To Be Liquidated by Trust Funds | B | D/C | | | | | M | | | | X | U | X/N | ET | N | - | + | 1 |
| **1239** | **Appropriations substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | |
| 1239 | 414000 | Substitution of Borrowing Authority | E | D/C | | | P | | M | F/P/T | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1260** | **Appropriations (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1200 through 1239.** | | | | | | | | | | | | | | | | | | | |
| | **Advance appropriations:** | | | | | | | | | | | | | | | | | | | |
| **1270** | **Advance appropriations** | | | | | | | | | | | | | | | | | | | |
| 1270 | 411100 | Debt Liquidation Appropriations | E | D/C | | | D | | M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1270 | 411500 | Loan Subsidy Appropriation | E | D/C | | | D | | M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1270 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | D | | M | | | | X | U | X/N | EG/EP/ER | N | + | - | |
| 1270 | 411900 | Other Appropriations Realized | E | D/C | | | D | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET | N | + | - | |
| **1271** | **Advance appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | |
| 1271 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | D | | M | | | | X | U | X/N | ES/ET | N | + | - | |
| 1271 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | D | | M | | | | X | U | X/N | ES/ET | N | + | - | |
| 1271 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | D | | M | | | | X | U | N | ES/ET | N | + | - | 1 |
| 1271 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | D | | M | | | | X | U | N | ES/ET | N | - | + | 1 |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1272** | **Advance appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1272 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | D | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1273** | **Advance appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1273 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | D | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1280** | **Advance appropriation (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1270 through 1273.** | | | | | | | | | | | | | | | | | | | |
| | **Borrowing Authority:** | | | | | | | | | | | | | | | | | | | |
| | **Discretionary:** | | | | | | | | | | | | | | | | | | | |
| **1300** | **Borrowing authority** | | | | | | | | | | | | | | | | | | | |
| 1300 | 414100 | Current-Year Borrowing Authority Realized | E | D/C | | | | | D | P/T | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1300 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | D/C | | | | | D | P/T | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1320** | **Borrowing authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1320 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | B | | D | F/P/T | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **This line is calculated. Equals sum of lines 1300 through 1320 (P&F).** | | | | | | | | | | | | | | | | | | | |
| **1340** | **Borrowing authority (total)** | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Mandatory:** | | | | | | | | | | | | | | | | | | | |
| **1400** | **Borrowing authority** | | | | | | | | | | | | | | | | | | | |
| 1400 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | D/C | | | B | | M | | | | X | U | X/N | ES/ET | N | + | - | 1 |
| 1400 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | D/C | | | B | | M | | | | X | U | X/N | ES/ET | N | - | + | 1 |
| 1400 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | B | | M | | | | X | U | X/N | ES/ET | N | + | - | |
| 1400 | 414100 | Current-Year Borrowing Authority Realized | E | D/C | | | | | M | F/P/T | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1400 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | D/C | | | | | M | F/P/T | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1420** | **Borrowing authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1420 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | B | | M | F/P/T | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1421** | **Borrowing authority applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | |
| 1421 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | B | | M | | | | X | U | X/N | ES/ET | N | + | - | |
| 1421 | 414200 | Actual Repayment of Borrowing Authority Converted to Cash | E | D/C | | | | | | | | | X | U | X/N | EG/EP/ER/ES/ET/TR | D/G | + | - | |
| 1421 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | B | | M | | | | X | U | X/N | EP | N | + | - | |
| | **Anticipated borrowing authority:** | | | | | | | | | | | | | | | | | | | |
| **1440** | **Borrowing authority (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals the sum of lines 1400 through 1420.** | | | | | | | | | | | | | | | | | | | |
| | **Contract authority:** | | | | | | | | | | | | | | | | | | | |
| | **Discretionary:** | | | | | | | | | | | | | | | | | | | |
| **1500** | **Contract authority** | | | | | | | | | | | | | | | | | | | |
| 1500 | 413100 | Current-Year Contract Authority Realized | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1500 | 413300 | Decreases to Indefinite Contract Authority | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Nonexpenditure Transfers:** | | | | | | | | | | | | | | | | | | | |
| **1510** | **Contract authority transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1510 | 413700 | Transfers of Contract Authority - Allocation | E | C | | | | | D | | F | | X | U | X/N | ET | N | + | - | 1 |
| 1510 | 413700 | Transfers of Contract Authority - Allocation | B | C | | | | | D | | F | | X | U | X/N | ET | N | - | + | 1 |
| **1511** | **Contract authority transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1511 | 413700 | Transfers of Contract Authority - Allocation | E | D | | | | | D | | F | | X | U | X/N | ET | N | + | - | 1 |
| 1511 | 413700 | Transfers of Contract Authority - Allocation | B | D | | | | | D | | F | | X | U | X/N | ET | N | - | + | 1 |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1520** | **Contract authority and/or unobligated balance of contract authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1520 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | C | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1520 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | C | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1522** | **Contract authority precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | |
| 1522 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | D/C | | | C | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1522 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | C | | D | | | | X | U | X/N | EG/ES/ET | N | + | - | 1 |
| 1522 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | C | | D | | | | X | U | X/N | EG/ES/ET | N | - | + | 1 |
| **1540** | **Contract authority (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1500 through 1522.** | | | | | | | | | | | | | | | | | | | |
| | **Mandatory:** | | | | | | | | | | | | | | | | | | | |
| **1600** | **Contract authority** | | | | | | | | | | | | | | | | | | | |
| 1600 | 413100 | Current-Year Contract Authority Realized | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1600 | 413300 | Decreases to Indefinite Contract Authority | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | |
| **1610** | **Contract authority transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1610 | 413700 | Transfers of Contract Authority - Allocation | E | C | | | | | M | | F | | X | U | X/N | ET | N | + | - | 1 |
| 1610 | 413700 | Transfers of Contract Authority - Allocation | B | C | | | | | M | | F | | X | U | X/N | ET | N | - | + | 1 |
| 1610 | 415300 | Transfers of Contract Authority - Nonallocation | E | C | | | | | | | F | NEW | X | U | N | ET | N | + | - | 1 |
| 1610 | 415300 | Transfers of Contract Authority - Nonallocation | B | C | | | | | | | F | NEW | X | U | N | ET | N | - | + | 1 |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1611** | **Contract authority transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1611 | 413700 | Transfers of Contract Authority - Allocation | E | D | | | | | M | | F | | X | U | X/N | ET | N | + | - | 1 |
| 1611 | 413700 | Transfers of Contract Authority - Allocation | B | D | | | | | M | | F | | X | U | X/N | ET | N | - | + | 1 |
| 1611 | 415300 | Transfers of Contract Authority - Nonallocation | E | D | | | | | | | F | NEW | X | U | N | ET | N | + | - | 1 |
| 1611 | 415300 | Transfers of Contract Authority - Nonallocation | B | D | | | | | | | F | NEW | X | U | N | ET | N | - | + | 1 |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1620** | **Contract authority and/or unobligated balance of contract authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1620 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | C | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1620 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | C | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1622** | **Contract authority precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | |
| 1622 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | D/C | | | C | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1622 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | C | | M | | | | X | U | X/N | EG/ES/ET | N | + | - | 1 |
| 1622 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | C | | M | | | | X | U | X/N | EG/ES/ET | N | - | + | 1 |
| **1640** | **Contract authority (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1600 through 1622.** | | | | | | | | | | | | | | | | | | | |
| | **Spending authority from offsetting collections:** | | | | | | | | | | | | | | | | | | | |
| | **Discretionary:** | | | | | | | | | | | | | | | | | | | |
| **1700** | **Collected** | | | | | | | | | | | | | | | | | | | |
| 1700 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D | | E/F/N | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1700 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | D | | E/F/N | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1700 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D | | E/F/N | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1700 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | D | | E/F/N | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | D | | E/F/N | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426400 | Actual Collections of Rent | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427300 | Interest Collected From Treasury | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1700 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | E/F/N | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1701** | **Change in uncollected customer payments from Federal sources (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 1701 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 428700 | Other Federal Receivables | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 428700 | Other Federal Receivables | B | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| **1702** | **Offsetting collections (previously unavailable)** | | | | | | | | | | | | | | | | | | | |
| 1702 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | S | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1702 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | S | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1702 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1702 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | S | | D | | | | X | U | N | EG/EP/ER/ET/TR | N | + | - | 1 |
| 1702 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | S | | D | | | | X | U | N | EG/EP/ER/ET/TR | N | - | + | 1 |
| | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | |
| **1710** | **Spending authority from offsetting collections transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1710 | 417000 | Transfers - Current-Year Authority | E | C | | | S | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1710 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | S | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1710 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | S | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1711** | **Spending authority from offsetting collections transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1711 | 417000 | Transfers - Current-Year Authority | E | D | | | S | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1711 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | D | | | | X | U | X/N | EG | N | + | - | 1 |
| 1711 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | D | | | | X | U | X/N | EG | N | - | + | 1 |
| 1711 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | D | | F | | X | U | X/N | EG | N | + | - | |
| 1711 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | S | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1711 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | S | | D | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1720** | **Capital transfer of spending authority from offsetting collections to general fund (-)** | | | | | | | | | | | | | | | | | | | |
| 1720 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | D/C | | | S | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1722** | **Spending authority from offsetting collections permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1722 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | S | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1723** | **Spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1723 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | S | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1723 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | S | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1725** | **Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | |
| 1725 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | D/C | | | S | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1725 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | | | S | | D | | | | X | U | N | EG/EP/ER | N | + | - | 1 |
| 1725 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | B | D/C | | | S | | D | | | | X | U | N | EG/EP/ER | N | - | + | 1 |
| **1726** | **Spending authority from offsetting collections applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | |
| 1726 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | S | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1727** | **Spending authority from offsetting collections applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | | |
| 1727 | 413500 | Contract Authority Liquidated | E | D/C | | | S | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1728** | **Spending authority from offsetting collections substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | |
| 1728 | 414000 | Substitution of Borrowing Authority | E | D/C | | | S | | D | F/P/T | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1750** | **Spending authority from offsetting collections (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1700 through 1728.** | | | | | | | | | | | | | | | | | | | |
| | **Mandatory:** | | | | | | | | | | | | | | | | | | | |
| **1800** | **Collected** | | | | | | | | | | | | | | | | | | | |
| 1800 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | M | | E/F/N | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1800 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | M | | E/F/N | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1800 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | M | | E/F/N | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1800 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | M | | E/F/N | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | M | | E/F/N | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426400 | Actual Collections of Rent | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 427300 | Interest Collected From Treasury | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1800 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1800 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | E/F/N | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1801** | **Change in uncollected customer payments from Federal sources (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 1801 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | M | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | M | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | M | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | M | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 428700 | Other Federal Receivables | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 428700 | Other Federal Receivables | B | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| **1802** | **Offsetting collections (previously unavailable)** | | | | | | | | | | | | | | | | | | | |
| 1802 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | S | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1802 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | S | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1802 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1802 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | S | | M | | | | X | U | N | EG/EP/ER/ET/TR | N | + | - | 1 |
| 1802 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | S | | M | | | | X | U | N | EG/EP/ER/ET/TR | N | - | + | 1 |
| | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | |
| **1810** | **Spending authority from offsetting collections transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1810 | 417000 | Transfers - Current-Year Authority | E | C | | | S | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1810 | 417200 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | M | | | | X | U | N | EP | N | + | - | 1 |
| 1810 | 417200 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | M | | | | X | U | N | EP | N | - | + | 1 |
| 1810 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | M | | F | | X | U | X/N | EP | N | + | - | |
| 1810 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | S | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1810 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | S | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1811** | **Spending authority from offsetting collections transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1811 | 417000 | Transfers - Current-Year Authority | E | D | | | S | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1811 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | S | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1811 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | S | | M | | F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1820** | **Capital transfer of spending authority from offsetting collections to general fund (-)** | | | | | | | | | | | | | | | | | | | |
| 1820 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | D/C | | | S | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1823** | **Spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1823 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | S | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1823 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | S | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1824** | **Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | |
| 1824 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | D/C | | | S | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1824 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | | | S | | M | | | | X | U | N | EG/EP/ER | N | + | - | 1 |
| 1824 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | B | D/C | | | S | | M | | | | X | U | N | EG/EP/ER | N | - | + | 1 |
| **1825** | **Spending authority from offsetting collections applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | |
| 1825 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | S | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1826** | **Spending authority from offsetting collections applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | | |
| 1826 | 413200 | Substitution of Contract Authority | E | D/C | | | S | | | | | | X | U | N | ER | N | + | - | |
| 1826 | 413500 | Contract Authority Liquidated | E | D/C | | | S | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1827** | **Spending authority from offsetting collections substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | |
| 1827 | 414000 | Substitution of Borrowing Authority | E | D/C | | | S | | M | F/P/T | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1850** | **Spending authority from offsetting collections (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1800 through 1827.** | | | | | | | | | | | | | | | | | | | |
| **1900** | **Budget authority total (discretionary and mandatory)** | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **This line is calculated. Equals the sum of combined total of mandatory and discretionary budget authority [Lines** | | | | | | | | | | | | | | | | | | |
| **1901** | | **Adjustment for budgetary resources applied to liquidate deficiencies (-)** | | | | | | | | | | | | | | | | | | |
| | | **This line is not required to be supported by the USSGL at this time, but will be required in the future.** | | | | | | | | | | | | | | | | | | |
| **1930** | | **Total budgetary resources available** | | | | | | | | | | | | | | | | | | |
| **1940** | | **Unobligated balance expiring (-)** | | | | | | | | | | | | | | | | | | |
| 1940 | 442000 | Unapportioned Authority - Pending Rescission | E | D/C | D/R | | | | | | | | | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1940 | 443000 | Unapportioned Authority - OMB Deferral | E | D/C | D/R | | | | | | | | | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1940 | 445000 | Unapportioned Authority | E | D/C | D/R | | | | | | | | B/P/X | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1940 | 451000 | Apportionments | E | D/C | D/R | | | A/S | | | | | | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1940 | 461000 | Allotments - Realized Resources | E | D/C | D/R | | | A | | | | | | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1940 | 462000 | Unobligated Funds Exempt From Apportionment | E | D/C | D/R | | | A | | | | | B/P/X | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1940 | 463000 | Funds Not Available for Commitment/Obligation | E | D/C | D/R | A/B/E | | | | | | | | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1940 | 470000 | Commitments - Programs Subject to Apportionment | E | D/C | D/R | | | A | | | | | | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1940 | 472000 | Commitments - Programs Exempt From Apportionment | E | D/C | D/R | | | A | | | | | | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1941** | | **Unexpired unobligated balance carried forward, end of year** | | | | | | | | | | | | | | | | | | |
| 1941 | 442000 | Unapportioned Authority - Pending Rescission | E | D/C | D/R | | | | | | | | | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 1941 | 443000 | Unapportioned Authority - OMB Deferral | E | D/C | D/R | | | | | | | | | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 1941 | 445000 | Unapportioned Authority | E | D/C | D/R | | | | | | | | B/P/X | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 1941 | 451000 | Apportionments | E | D/C | D/R | | | A/S | | | | | | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 1941 | 461000 | Allotments - Realized Resources | E | D/C | D/R | | | A | | | | | | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 1941 | 462000 | Unobligated Funds Exempt From Apportionment | E | D/C | D/R | | | A | | | | | B/P/X | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 1941 | 463000 | Funds Not Available for Commitment/Obligation | E | D/C | D/R | A/B/E | | | | | | | | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 1941 | 470000 | Commitments - Programs Subject to Apportionment | E | D/C | D/R | | | A | | | | | | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 1941 | 472000 | Commitments - Programs Exempt From Apportionment | E | D/C | D/R | | | A | | | | | | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| | | **SPECIAL AND NON-REVOLVING TRUST FUNDS ONLY:** | | | | | | | | | | | | | | | | | | |
| **1950** | | **Other balances withdrawn (special and trust funds)** | | | | | | | | | | | | | | | | | | |
| 1950 | 435500 | Cancellation of Appropriation From Unavailable Receipts | E | D/C | | | | | D/M | | | | X | U | X/N | ES/ET | N | - | + | |
| 1950 | 435600 | Cancellation of Appropriation From Invested Balances | E | D/C | | | | | D/M | | | | X | U | X/N | ES/ET | N | - | + | |
| 1950 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | D/C | | | | | D/M | | | | X | U | X/N | ES/ET | N | - | + | |
| **1951** | | **Unobligated balance expiring (special and trust funds)** | | | | | | | | | | | | | | | | | | |
| 1951 | 442000 | Unapportioned Authority - Pending Rescission | E | D/C | D/R | | | | | | | | | U | X | ES/ET | N | + | - | |
| 1951 | 443000 | Unapportioned Authority - OMB Deferral | E | D/C | D/R | | | | | | | | | U | X | ES/ET | N | + | - | |
| 1951 | 445000 | Unapportioned Authority | E | D/C | D/R | | | | | | | | B/P/X | U | X | ES/ET | N | + | - | |
| 1951 | 451000 | Apportionments | E | D/C | D/R | | | A/S | | | | | | U | X | ES/ET | N | + | - | |
| 1951 | 461000 | Allotments - Realized Resources | E | D/C | D/R | | | A/S | | | | | | U | X | ES/ET | N | + | - | |
| 1951 | 462000 | Unobligated Funds Exempt From Apportionment | E | D/C | D/R | | | A/S | | | | | B/P/X | U | X | ES/ET | N | + | - | |
| 1951 | 463000 | Funds Not Available for Commitment/Obligation | E | D/C | D/R | A/B/E | | | | | | | | U | X | ES/ET | N | + | - | |
| 1951 | 470000 | Commitments - Programs Subject to Apportionment | E | D/C | D/R | | | A/S | | | | | | U | X | ES/ET | N | + | - | |
| 1951 | 472000 | Commitments - Programs Exempt From Apportionment | E | D/C | D/R | | | A/S | | | | | | U | X | ES/ET | N | + | - | |
| **1952** | | **Expired unobligated balance carried forward, start of year (special and trust funds)** | | | | | | | | | | | | | | | | | | |
| 1952 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | D/C | | | B/P | | D/M | | | | X | E | K/N | ES/ET | N | + | - | |
| 1952 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | B | D/C | | | | | D/M | | | | X | E | K/N | ES/ET | N | + | - | |
| 1952 | 413600 | Contract Authority To Be Liquidated by Trust Funds | B | D/C | | | | | D/M | | | | X | E | K/N | ET | N | + | - | |
| 1952 | 413700 | Transfers of Contract Authority - Allocation | B | D/C | | | | | D/M | | F | | X | E | K/N | ET | N | + | - | |
| 1952 | 413900 | Contract Authority Carried Forward | B | D/C | | | | | | | | | | E | K/N | EG/EP/ER/ET | N | + | - | |
| 1952 | 414900 | Borrowing Authority Carried Forward | B | D/C | | | | | | F/P/T | | | | E | K/N | ES/ET | D/G/N | + | - | |
| 1952 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | B | D/C | | | | | D/M | | | | X | E | K/N | ES/ET | N | + | - | |
| 1952 | 420100 | Total Actual Resources - Collected | B | D/C | | | | | | | | | | E | K/N | ES/ET | N | + | - | |
| 1952 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D/M | | E/F | | X | E | K/N | ES/ET | N | + | - | |
| 1952 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D/M | | E/F/N | | X | E | N | ES/ET | N | + | - | |
| 1952 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D/M | | | | X | E | K/N | ES/ET | N | + | - | |
| 1952 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D/M | | E/F | | X | E | K/N | ES/ET | N | + | - | |
| 1952 | 428700 | Other Federal Receivables | B | D/C | | | | | D/M | | | | X | E | K/N | ES/ET | N | + | - | |
| 1952 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | E | K/N | ES/ET | N | + | - | |
| 1952 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | E | N | ES/ET | N | + | - | |
| 1952 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | E | K/N | ES/ET | N | + | - | |
| **1953** | | **Expired unobligated balance carried forward, end of year (special and trust funds)** | | | | | | | | | | | | | | | | | | |
| 1953 | 465000 | Allotments - Expired Authority | E | D/C | D/R | A/B/E | | | | | | | B/P/X | E | K/N | ES/ET | N | - | + | |
| **1954** | | **Unobligated balance canceling (special and trust funds)** | | | | | | | | | | | | | | | | | | |
| 1954 | 435500 | Cancellation of Appropriation From Unavailable Receipts | E | D/C | | | | | D/M | | | | X | E | K | ES/ET | N | - | + | |
| 1954 | 435600 | Cancellation of Appropriation From Invested Balances | E | D/C | | | | | D/M | | | | X | E | K | ES/ET | N | - | + | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1954 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | D/C | | | | | D/M | | | | X | E | K | ES/ET | N | - | + | |
| | **CHANGE IN OBLIGATED BALANCE** | | | | | | | | | | | | | | | | | | | |
| | **Unpaid obligations:** | | | | | | | | | | | | | | | | | | | |
| **3000** | **Unpaid obligations, brought forward, October 1 (gross)** | | | | | | | | | | | | | | | | | | | |
| 3000 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3000 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3001** | **Adjustments to unpaid obligations, brought forward, October 1 (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 3001 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3010** | **Obligations incurred, unexpired accounts** | | | | | | | | | | | | | | | | | | | |
| 3010 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3010 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 3010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 3010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| 3010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | | X | U | N | EP/ER | D/G | + | - | |
| 3010 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3010 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3010 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| 3010 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3010 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3010 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3010 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| 3010 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | - | + | 1 |
| 3010 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | + | - | 1 |
| 3010 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3010 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3010 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| **3011** | **Obligations incurred, expired accounts** | | | | | | | | | | | | | | | | | | | |
| 3011 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 3011 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 3011 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 3011 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 3011 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3011 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3011 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 3011 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 3011 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3011 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3011 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **3020** | **Outlays (gross) (-)** | | | | | | | | | | | | | | | | | | | |
| 3020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 3020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 3020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | 1 |
| 3020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | | X | U | N | EP/ER | D/G | + | - | 1 |
| 3020 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 3020 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| 3020 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 3020 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | | X | U | N | EP/ER | D/G | - | + | |
| 3020 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | + | - | 1 |
| 3020 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | - | + | 1 |
| 3020 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 3020 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | | X | U/E | X/N | EP/ER | D/G | + | - | |
| **3030** | **Unpaid obligations transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 3030 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | D | | | | | | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3030 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | D | | | | | | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **3031** | **Unpaid obligations transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 3031 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | C | | | | | | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3031 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | C | | | | | | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3040** | **Recoveries of unpaid prior year obligations, unexpired accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 3040 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3040 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3041** | **Recoveries of unpaid prior year obligations, expired accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 3041 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3041 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3050** | **Unpaid obligations, end of year** | | | | | | | | | | | | | | | | | | | |
| 3050 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | **Uncollected payments:** | | | | | | | | | | | | | | | | | | | |
| **3060** | **Uncollected pymts, Fed sources, brought forward, Oct 1 (-)** | | | | | | | | | | | | | | | | | | | |
| 3060 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D/M | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D/M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D/M | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D/M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D/M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D/M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 428700 | Other Federal Receivables | B | D/C | | | | | D/M | | | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3061** | **Adjustments to uncollected pymts, Federal sources, brought forward, October 1 (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 3061 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D/C | | | | | | | F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3061 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | D/C | | | | | D/M | | E/F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | D/C | | | | | D/M | | F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | D/C | | | | | D/M | | E/F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 423400 | Other Federal Receivables - Transferred | E | D/C | | | | | D/M | | F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | B/P | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3070** | **Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 3070 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3070 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D/M | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3070 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D/M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3070 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D/M | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3070 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D/M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3070 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D/M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3070 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D/M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3070 | 428700 | Other Federal Receivables | B | D/C | | | | | D/M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| **3071** | **Change in uncollected pymts, Fed sources, expired accounts (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 3071 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D/M | | E/F | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3071 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D/M | | E/F | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 428700 | Other Federal Receivables | B | D/C | | | | | D/M | | | | X | E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| **3080** | **Uncollected pymts, Fed sources transferred to other accounts** | | | | | | | | | | | | | | | | | | | |
| 3080 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | C | | | | | | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3080 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | C | | | | | D/M | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3080 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | C | | | | | D/M | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3080 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | C | | | | | D/M | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3080 | 423400 | Other Federal Receivables - Transferred | E | C | | | | | D/M | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **3081** | **Uncollected pymts, Fed sources transferred from other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 3081 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D | | | | | | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3081 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | D | | | | | D/M | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3081 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | D | | | | | D/M | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3081 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | D | | | | | D/M | | E/F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3081 | 423400 | Other Federal Receivables - Transferred | E | D | | | | | D/M | | F | | X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **3090** | **Uncollected pymts, Fed sources, end of year (-)** | | | | | | | | | | | | | | | | | | | |
| 3090 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D/C | | | | | | | F | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3090 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | D/C | | | | | D/M | | E/F | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | D/C | | | | | D/M | | F | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | D/C | | | | | D/M | | E/F | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 423400 | Other Federal Receivables - Transferred | E | D/C | | | | | D/M | | F | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | B/P/X | U/E | X/K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Memorandum (Non-Add) Entries:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **3100** | **Obligated balance, start of year** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 3000, 3001, 3060, and 3061.** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **3200** | **Obligated balance, end of year** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals the sum of detailed lines 3000, 3001, 3010, 3011, 3020, 3030, 3031, 3040, 3041, 3060,** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **BUDGET AUTHORITY AND OUTLAYS, NET** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Discretionary:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **4000** | **Budget authority, gross** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1139, 1170 through** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **4010** | **Outlays from new discretionary authority** | | | | | | | | | | | | | | | | | | | |
| 4010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D | | | NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 4010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D | | | NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 4010 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D | | | NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4010 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D | | | NEW | X | U | N | EG/ER | N | - | + | 1 |
| 4010 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D | | | NEW | X | U | N | EG/ER | N | + | - | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| **4011** | **Outlays from discretionary balances** | | | | | | | | | | | | | | | | | | | |
| 4011 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 4011 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 4011 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4011 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4011 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D | | | BAL | X | U | N | EG/ER | N | - | + | 1 |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4011 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D | | | BAL | X | U | N | EG/ER | N | + | - | 1 |
| 4011 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **4020** | **Outlays, gross (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 4010 through 4011.** | | | | | | | | | | | | | | | | | | | |
| | **Offsets against gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | | |
| | **Offsetting collections (collected) from:** | | | | | | | | | | | | | | | | | | | |
| **4030** | **Federal sources (-)** | | | | | | | | | | | | | | | | | | | |
| 4030 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4030 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | D | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4030 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4030 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | D | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | D | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **4031** | **Interest on Federal securities (-)** | | | | | | | | | | | | | | | | | | | |
| 4031 | 427300 | Interest Collected From Treasury | E | D/C | | | | | D | | | | X | U | X/N | EG/EP/ER/TR | N | - | + | |
| 4031 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | D | | | | X | U | X/N | EP/ER/TR | N | - | + | |
| **4033** | **Non-Federal sources (-)** | | | | | | | | | | | | | | | | | | | |
| 4033 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D | | N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4033 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | D | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4033 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4033 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | D | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | D | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426400 | Actual Collections of Rent | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **4034** | **Offsetting governmental collections (from non-Federal sources) (-)** | | | | | | | | | | | | | | | | | | | |
| 4034 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D | | E | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4034 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4034 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **4040** | **Offsets against gross budget authority and outlays (total) (-)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals the sum of lines 4030 through 4034.** | | | | | | | | | | | | | | | | | | | |
| | **Additional offsets against gross budget authority only:** | | | | | | | | | | | | | | | | | | | |
| **4050** | **Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 4050 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 428700 | Other Federal Receivables | E | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 428700 | Other Federal Receivables | B | D/C | | | | | D | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **4052** | | **Offsetting collections credited to expired accounts** | | | | | | | | | | | | | | | | | | |
| 4052 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D | | E/F/N | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 4052 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | D | | E/F/N | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4052 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D | | E/F/N | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4052 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | D | | E/F/N | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | D | | E/F/N | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | D | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | D | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | D | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | D | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | D | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 426400 | Actual Collections of Rent | E | D/C | | | | | D | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | D | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | D | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | D | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | D | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | D | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | E/F/N | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **4060** | | **Additional offsets against budget authority only (total)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 4050 and 4052.** | | | | | | | | | | | | | | | | | | |
| **4070** | | **Budget authority, net (discretionary)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals the total new budget authority (gross) on line 4000 plus the amounts on lines 4030** | | | | | | | | | | | | | | | | | | |
| **4080** | | **Outlays, net (discretionary)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals lines 4010 through 4011 plus the amounts on lines 4030 through 4034.** | | | | | | | | | | | | | | | | | | |
| | | **Mandatory:** | | | | | | | | | | | | | | | | | | |
| | | **Gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | |
| **4090** | | **Budget authority, gross** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1239, 1270 through** | | | | | | | | | | | | | | | | | | |
| **4100** | | **Outlays from new mandatory authority** | | | | | | | | | | | | | | | | | | |
| 4100 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 4100 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | M | | | NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 4100 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | NEW | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4100 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | M | | | NEW | X | U | N | EG/ER | N | - | + | 1 |
| 4100 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | M | | | NEW | X | U | N | EG/ER | N | + | - | 1 |
| **4101** | | **Outlays from mandatory balances** | | | | | | | | | | | | | | | | | | |
| 4101 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 4101 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 4101 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4101 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4101 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **4110** | | **Outlays, gross (total)** | | | | | | | | | | | | | | | | | | |
| 4110 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 4110 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 4110 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | | X | U | N | EP/ER | D/G | - | + | 1 |
| 4110 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | M | | | | X | U | N | EP/ER | D/G | + | - | 1 |
| 4110 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4110 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | | X | U | N | EP/ER | D/G | - | + | |
| 4110 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | BAL/NEW | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4110 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | | X | U | N | EP/ER | D/G | - | + | |
| 4110 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | M | | | NEW | X | U | N | EG/ER | N | - | + | 1 |
| 4110 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | M | | | NEW | X | U | N | EG/ER | N | + | - | 1 |
| 4110 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4110 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | | X | U | N | EP/ER | D/G | - | + | |
| | | **Offsets against gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **Offsetting collections (collected) from:** | | | | | | | | | | | | | | | | | | |
| **4120** | **Federal sources (-)** | | | | | | | | | | | | | | | | | | | |
| 4120 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | M | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4120 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | M | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4120 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | M | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4120 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | M | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | M | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | F | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **4121** | **Interest on Federal securities (-)** | | | | | | | | | | | | | | | | | | | |
| 4121 | 427300 | Interest Collected From Treasury | E | D/C | | | | | M | | | | X | U | X/N | EG/EP/ER/TR | N | - | + | |
| 4121 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | M | | | | X | U | X/N | EP/ER/TR | N | - | + | |
| **4122** | **Interest on uninvested funds (-)** | | | | | | | | | | | | | | | | | | | |
| 4122 | 427300 | Interest Collected From Treasury | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G | - | + | |
| **4123** | **Non-Federal sources (-)** | | | | | | | | | | | | | | | | | | | |
| 4123 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | M | | N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4123 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | M | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4123 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | M | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4123 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | M | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | M | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426400 | Actual Collections of Rent | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | E/N | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **4124** | **Offsetting governmental collections (from non-Federal sources) (-)** | | | | | | | | | | | | | | | | | | | |
| 4124 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | M | | E | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4124 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4124 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | U/E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **4130** | **Offsets against gross budget authority and outlays (total) (-)** | | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals the sum of lines 4120 through 4124.** | | | | | | | | | | | | | | | | | | |
| | | **Additional offsets against gross budget authority only:** | | | | | | | | | | | | | | | | | | |
| **4140** | **Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 4140 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | M | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | M | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | M | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | M | | E/F | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 428700 | Other Federal Receivables | E | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 428700 | Other Federal Receivables | B | D/C | | | | | M | | | | X | U | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| **4142** | **Offsetting collections credited to expired accounts** | | | | | | | | | | | | | | | | | | | |
| 4142 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | M | | E/F/N | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 4142 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | M | | E/F/N | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4142 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | M | | E/F/N | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4142 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | M | | E/F/N | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4142 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | M | | E/F/N | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | M | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | M | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | M | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | M | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | M | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 426400 | Actual Collections of Rent | E | D/C | | | | | M | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | M | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | M | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | M | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | M | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | M | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | E/F/N | | X | E | X/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **4150** | **Additional offsets against budget authority only (total)** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **4160** | **Budget authority, net (mandatory)** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 4140 and 4142.** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **4170** | **Outlays, net (mandatory)** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124.** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Budget authority and outlays, net (total)** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **4180** | **Budget authority, net (discretionary and mandatory)** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 4080 and 4170.** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **4190** | **Outlays, net (discretionary and mandatory)** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **MEMORANDUM (NON-ADD) ENTRIES** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **5000** | **Total investments, start of year: Federal securities: Par value** | | | | | | | | | | | | | | | | | | | |
| 5000 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | B | D/C | | | | | | | F/N | | | U | X/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/ UG/US/UT | N | + | - | |
| 5000 | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | B | D/C | | | | | | | F | | | U | X/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/ UG/US/UT | N | + | - | |
| 5000 | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | B | D/C | | | | | | | F | | | U | X/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/ UG/US/UT | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **5001** | **Total investments, end of year: Federal securities: Par value** | | | | | | | | | | | | | | | | | | | |
| 5001 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | D/C | | | | | | | F/N | | | U | X/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/ UG/US/UT | N | + | - | |
| 5001 | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | D/C | | | | | | | F | | | U | X/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/ UG/US/UT | N | + | - | |
| 5001 | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | D/C | | | | | | | F | | | U | X/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/ UG/US/UT | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Investments in non-Federal securities:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **5010** | **Total investments, start of year: non-Federal securities: Market value** | | | | | | | | | | | | | | | | | | | |
| 5010 | 120500 | Foreign Currency Denominated Equivalent Assets | B | D/C | | | | | | | N | | | U | N | EP | N | + | - | |
| 5010 | 120900 | Uninvested Foreign Currency | B | D/C | | | | | | | N | | | U | N | EP | N | + | - | |
| 5010 | 161800 | Market Adjustment - Investments | B | D/C | | | | | | | E/N | | | U | X/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/ UG/US/UT | N | + | - | |
| 5010 | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | B | D/C | | | | | | | E/N | | | U | X/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/ UG/US/UT | N | + | - | |
| 5010 | 167000 | Foreign Investments | B | D/C | | | | | | | N | | | U | N | EP | N | + | - | |
| 5010 | 167100 | Discount on Foreign Investments | B | D/C | | | | | | | N | | | U | N | EP | N | + | - | |
| 5010 | 167200 | Premium on Foreign Investments | B | D/C | | | | | | | N | | | U | N | EP | N | + | - | |
| 5010 | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments | B | D/C | | | | | | | N | | | U | N | EP | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **5011** | **Total investments, end of year: non-Federal securities: Market value** | | | | | | | | | | | | | | | | | | | |
| 5011 | 120500 | Foreign Currency Denominated Equivalent Assets | E | D/C | | | | | | | N | | | U | N | EP | N | + | - | |
| 5011 | 120900 | Uninvested Foreign Currency | E | D/C | | | | | | | N | | | U | N | EP | N | + | - | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5011 | 161800 | Market Adjustment - Investments | E | D/C | | | | | | | E/N | | | U | X/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | N | + | - | |
| 5011 | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | D/C | | | | | | | E/N | | | U | X/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | N | + | - | |
| 5011 | 167000 | Foreign Investments | E | D/C | | | | | | | N | | | U | N | EP | N | + | - | |
| 5011 | 167100 | Discount on Foreign Investments | E | D/C | | | | | | | N | | | U | N | EP | N | + | - | |
| 5011 | 167200 | Premium on Foreign Investments | E | D/C | | | | | | | N | | | U | N | EP | N | + | - | |
| 5011 | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments | E | D/C | | | | | | | N | | | U | N | EP | N | + | - | |
| | **Contract authority:** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 4070 and 4160.** | | | | | | | | | | | | | | | | | | | |
| **5050** | **Unobligated balance, start of year: Contract authority** | | | | | | | | | | | | | | | | | | | |
| | **This line is not required to be supported by the USSGL..** | | | | | | | | | | | | | | | | | | | |
| **5051** | **Unobligated balance, end of year: Contract authority** | | | | | | | | | | | | | | | | | | | |
| | **This line is not required to be supported by the USSGL..** | | | | | | | | | | | | | | | | | | | |
| **5052** | **Obligated balance, start of year: Contract authority** | | | | | | | | | | | | | | | | | | | |
| | **This line is not required to be supported by the USSGL..** | | | | | | | | | | | | | | | | | | | |
| **5053** | **Obligated balance, end of year: Contract authority** | | | | | | | | | | | | | | | | | | | |
| | **This line is not required to be supported by the USSGL..** | | | | | | | | | | | | | | | | | | | |
| **5054** | **Fund balance in excess of liquidating requirements, start of year: Contract authority** | | | | | | | | | | | | | | | | | | | |
| | **This line is not required to be supported by the USSGL..** | | | | | | | | | | | | | | | | | | | |
| **5055** | **Fund balance in excess of liquidating requirements, end of year: Contract authority** | | | | | | | | | | | | | | | | | | | |
| | **This line is not required to be supported by the USSGL..** | | | | | | | | | | | | | | | | | | | |
| **5061** | **Limitation on obligations (Transportation trust funds)** | | | | | | | | | | | | | | | | | | | |
| | **Unavailable offsetting collections:** | | | | | | | | | | | | | | | | | | | |
| | **Repayable advances:** | | | | | | | | | | | | | | | | | | | |
| **5080** | **Outstanding debt, SOY: Repayable advances (-)** | | | | | | | | | | | | | | | | | | | |
| 5080 | 251000 | Principal Payable to the Bureau of the Public Debt | B | D/C | | | | | | | F | | | U | N | ES/ET | N | - | + | |
| 5080 | 259000 | Other Debt | B | D/C | | | | | | | F | | | U | N | ES/ET | N | - | + | |
| **5081** | **Outstanding debt, EOY: Repayable advances (-)** | | | | | | | | | | | | | | | | | | | |
| 5081 | 251000 | Principal Payable to the Bureau of the Public Debt | E | D/C | | | | | | | F | | | U | N | ES/ET | N | - | + | |
| 5081 | 259000 | Other Debt | E | D/C | | | | | | | F | | | U | N | ES/ET | N | - | + | |
| **5082** | **Borrowing: Repayable advances** | | | | | | | | | | | | | | | | | | | |
| 5082 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | B | | D/M | | | | X | U | X/N | ES/ET | N | + | - | |
| 5082 | 414500 | Borrowing Authority Converted to Cash | E | D/C | | | | | | T | | | X | U | X | ES/ET | N | - | + | |
| **5090** | **Unavailable balance, start of year: Offsetting collections** | | | | | | | | | | | | | | | | | | | |
| 5090 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | D/C | | | | | D/M | | | | P | U | X/N | EG/EP/ER | N | - | + | |
| 5090 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | S | | D/M | | | | P | U | X/N | EG/EP/ER | N | - | + | |
| 5090 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | S | | D/M | | | | P | U | X/N | EG/EP/ER | N | - | + | |
| 5090 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | S | | D/M | | | | X | U | N | EG/EP/ER/TR | N | - | + | |
| 5090 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | S | | D/M | | | | P | U | N | EG/EP/ER/TR | N | - | + | |
| 5090 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | B | D/C | | | S | | D/M | | | | X | U | N | EG/EP/ER | N | - | + | |
| 5090 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | | | S | | D/M | | | | B/P | U | N | EG/EP/ER | N | - | + | |
| **5091** | **Unavailable balance, end of year: Offsetting collections** | | | | | | | | | | | | | | | | | | | |
| 5091 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | D/C | | | | | D/M | | | | X | U | X/N | EG/EP/ER | N | - | + | |
| 5091 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | S | | D/M | | | | X | U | X/N | EG/EP/ER | N | - | + | |
| 5091 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | S | | D/M | | | | X | U | X/N | EG/EP/ER | N | - | + | |
| 5091 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | S | | D/M | | | | X | U | N | EG/EP/ER/TR | N | - | + | |
| 5091 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | | | S | | D/M | | | | X | U | N | EG/EP/ER | N | - | + | |
| | **Should also equal line 5090 minus the sum of lines 1702, 1723, 1724, 1725, 1802, 1822, 1823, and 1824.** | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | | | | | |
| | Discretionary mandated transfers: | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 5100 | Transferred to other accounts (-) | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 5101 | Transferred from other accounts (+) | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | UNFUNDED DEFICIENCIES | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 7000 | Unfunded deficiency, start of year (-) | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | Change in deficiency during the year: | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 7010 | New deficiency (-) | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 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. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 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. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 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. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - FMS 2108: Yearend Closing Statement**

| Column No | USSGL Acct. | USSGL Account Title | Begin/End | Auth Type Code | Borrow Source | Fed/NonFed | Trans. Code | PY Adj | Business Line |
|---|---|---|---|---|---|---|---|---|---|
| **1** | **Treasury Appropriation Fund Symbol** | | | | | | | | |
| | | | | | | | | | |
| **2** | **Preclosing Unexpended Balance** | | | | | | | | |
| 2 | 101000 | Fund Balance With Treasury | E | | | G | X/K/N | | |
| 2 | 112000 | Imprest Funds | E | | | N | X/K/N | | FHOT |
| 2 | 112500 | U.S. Debit Card Funds | E | | | N | X/K/N | | FHOT |
| 2 | 113000 | Funds Held by the Public | E | | | N | X/K/N | | FHOT |
| 2 | 119300 | International Monetary Fund Assets - Reserve Position | E | | | N | X/K/N | | RESPOS |
| 2 | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | E | | | N | X/K/N | | HOLDSDR |
| 2 | 119500 | Other Monetary Assets | E | | | N | X/K/N | | RESPOS |
| 2 | 120500 | Foreign Currency Denominated Equivalent Assets | E | | | N | N | | FHOT |
| 2 | 120900 | Uninvested Foreign Currency | E | | | N | N | | FHOT |
| 2 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | F | X/K/N | | INVUSTREASSEC |
| 2 | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | F | X/K/N | | UNRLDISC |
| 2 | 161800 | Market Adjustment - Investments | E | | | E | X/K/N | | INVNONFEDSEC |
| 2 | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | F | X/K/N | | INVAGNCYSEC |
| 2 | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | E | X/K/N | | INVNONFEDSEC |
| 2 | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities | E | | | F/N | X/K/N | | UNRLDISC |
| 2 | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | F | X/K/N | | INVUSTREASSEC |
| 2 | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | F | X/K/N | | ANAMTDISCPREM |
| 2 | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | F | X/K/N | | ANAMTDISCPREM |
| 2 | 167000 | Foreign Investments | E | | | N | N | | INVNONFEDSEC |
| 2 | 167100 | Discount on Foreign Investments | E | | | N | N | | INVNONFEDSEC |
| 2 | 167200 | Premium on Foreign Investments | E | | | N | N | | INVNONFEDSEC |
| 2 | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments | E | | | N | N | | INVNONFEDSEC |
| 2 | 413900 | Contract Authority Carried Forward | B | | | | X/K/N | | CA |
| 2 | 414900 | Borrowing Authority Carried Forward | B | | P | | X/K/N | | BAP |
| 2 | 414900 | Borrowing Authority Carried Forward | B | | F/T | | X/K/N | | BAT |
| | | | | | | | | | |
| **3** | **Borrowing and Contract Authority: New Authority and Rescissions** | | | | | | | | |
| 3 | 413100 | Current-Year Contract Authority Realized | E | | | | X/K/N | P/X | CA |
| 3 | 414000 | Substitution of Borrowing Authority | E | P/S | F/T | | X/K/N | B/X | BAT |
| 3 | 414000 | Substitution of Borrowing Authority | E | P/S | P | | X/K/N | B/X | BAP |
| 3 | 414100 | Current-Year Borrowing Authority Realized | E | | F/T | | X/K/N | P/X | BAT |
| 3 | 414100 | Current-Year Borrowing Authority Realized | E | | P | | X/K/N | P/X | BAP |
| 3 | 439200 | Permanent Reduction - New Budget Authority | E | B | P | | X/K/N | B/X | BAP |
| 3 | 439200 | Permanent Reduction - New Budget Authority | E | B | F/T | | X/K/N | B/X | BAT |
| 3 | 439300 | Permanent Reduction - Prior-Year Balances | E | B | F/T | | X/K/N | B/X | BAT |
| 3 | 439300 | Permanent Reduction - Prior-Year Balances | E | B | P | | X/K/N | B/X | BAP |
| | | | | | | | | | |
| **4** | **Appropriations to Liquidate Contract Authority and Borrowings** | | | | | | | | |
| 4 | 413500 | Contract Authority Liquidated | E | P | | | X/K/N | B/P/X | CA |
| 4 | 413600 | Contract Authority To Be Liquidated by Trust Funds | E | | | | X/K/N | P/X | CA |
| 4 | 413600 | Contract Authority To Be Liquidated by Trust Funds | B | | | | X/K/N | P/X | CA |
| 4 | 414500 | Borrowing Authority Converted to Cash | E | | F/T | | X/K/N | B/X | BAT |
| 4 | 414500 | Borrowing Authority Converted to Cash | E | | P | | X/K/N | B/X | BAP |

**USSGL Crosswalk - FMS 2108: Yearend Closing Statement**

| Column No | USSGL Acct. | USSGL Account Title | Begin/End | Auth Type Code | Borrow Source | Fed/NonFed | Trans. Code | PY Adj | Business Line |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| **5** | **Borrowing and Contract Authority Adjustments** | | | | | | | | |
| 5 | 413200 | Substitution of Contract Authority | E | S | | | N | P/X | CA |
| 5 | 413300 | Decreases to Indefinite Contract Authority | E | | | | X/K/N | P/X | CA |
| 5 | 413400 | Contract Authority Withdrawn | E | | | | X/K/N | P/X | CA |
| 5 | 413500 | Contract Authority Liquidated | E | S | | | X/K/N | P/X | CA |
| 5 | 414000 | Substitution of Borrowing Authority | E | P/S | F/T | | X/K/N | B/P/X | BAT |
| 5 | 414000 | Substitution of Borrowing Authority | E | P/S | P | | X/K/N | B/P/X | BAP |
| 5 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | | F/T | | X/K/N | P/X | BAT |
| 5 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | | P | | X/K/N | P/X | BAP |
| 5 | 414400 | Borrowing Authority Withdrawn | E | | F/T | | X/K/N | P/X | BAT |
| 5 | 414400 | Borrowing Authority Withdrawn | E | | P | | X/K/N | P/X | BAP |
| 5 | 439200 | Permanent Reduction - New Budget Authority | E | C | | | X/K/N | B/X | CA |
| 5 | 439300 | Permanent Reduction - Prior-Year Balances | E | C | | | X/K/N | B/X | CA |
| | | | | | | | | | |
| **6** | **Postclosing Unexpended Balance (calc 2 + 3 - 4 - 5)** | | | | | | | | |
| | | | | | | | | | |
| **7** | **Reimbursements Earned and Refunds** | | | | | | | | |
| 7 | 408100 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | E | B/C/D/P/R/S | | | X/K/N | | |
| 7 | 408200 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | E | B/C/D/P/R/S | | | X/K/N | | |
| 7 | 408300 | Transfers - Current-Year Authority - Receivable - Transferred | E | B/C/D/P/R/S | | | X/K/N | | |
| 7 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | P/S | | | X/K/N | B/P/X | |
| 7 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | P/S | | | X/K/N | B/P/X | |
| 7 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | B/P | | | X/K/N | B/P/X | |
| 7 | 413700 | Transfers of Contract Authority - Allocation | E | | | F | X/K/N | B/P/X | |
| 7 | 415300 | Transfers of Contract Authority - Nonallocation | E | | | F | N | B/P/X | |
| 7 | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | E | | | | N | B/P/X | |
| 7 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | | | F | N | B/P/X | |
| 7 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | | | F | X/K/N | B/P/X | |
| 7 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | E | | | | X/K/N | B/P/X | |
| 7 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | | | F | X/K/N | P/X | |
| 7 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | | | | X/K/N | B/P/X | |
| 7 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | F | X/K/N | B/P/X | |
| 7 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | E/F | X/K/N | B/P/X | |
| 7 | 423400 | Other Federal Receivables - Transferred | E | | | F | X/K/N | B/P/X | |
| 7 | 425100 | Reimbursements and Other Income Earned - Receivable | E | | | E/F | X/K/N | B/P/X | |
| 7 | 428300 | Interest Receivable From Treasury | E | | | | X/K/N | B/P/X | |
| 7 | 428500 | Receivable From the Liquidating Fund | E | | | | X/K/N | B/P/X | |
| 7 | 428600 | Receivable From the Financing Fund | E | | | | X/K/N | B/P/X | |
| 7 | 428700 | Other Federal Receivables | E | | | | X/K/N | B/P/X | |
| | | | | | | | | | |
| **8** | **Unfilled Customer Orders** | | | | | | | | |
| 8 | 422100 | Unfilled Customer Orders Without Advance | E | | | E/F | X/K/N | B/P/X | |
| 8 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | | | E/F | X/K/N | B/P/X | |
| | | | | | | | | | |
| **9** | **Undelivered Orders and Contracts** | | | | | | | | |
| 9 | 480100 | Undelivered Orders - Obligations, Unpaid | E | | | | X/K/N | B/P/X | |
| 9 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | F | X/K/N | B/P/X | |
| 9 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | X/K/N | B/P/X | |
| 9 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | X/K/N | B/P/X | |

**USSGL Crosswalk - FMS 2108: Yearend Closing Statement**

| Column No | USSGL Acct. | USSGL Account Title | Begin/End | Auth Type Code | Borrow Source | Fed/NonFed | Trans. Code | PY Adj | Business Line |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| **10** | **Accounts Payable and Other Liablilities** | | | | | | | | |
| 10 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | X/K/N | B/P/X | |
| 10 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | X/K/N | B/P/X | |
| 10 | 417200 | Nonallocation Transfers of Invested Balances - Payable | E | | | | K/N | B/P/X | |
| 10 | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | | | | X/K/N | P/X | |
| 10 | 490100 | Delivered Orders - Obligations, Unpaid | E | | | | X/K/N | B/P/X | |
| 10 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | | | F | X/K/N | B/P/X | |
| 10 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | X/K/N | B/P/X | |
| 10 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | X/K/N | B/P/X | |
| | | | | | | | | | |
| **11** | **Unobligated Balance** | | | | | | | | |
| 11 | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | P | | | X/K/N | P/X | |
| 11 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | X/K/N | P/X | |
| 11 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | | | | X/N | P/X | |
| 11 | 438200 | Temporary Reduction - New Budget Authority | E | D/P/S | | | X/K/N | P/X | |
| 11 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/P/S | | | X/K/N | P/X | |
| 11 | 439400 | Receipts Unavailable for Obligation Upon Collection | E | | | | N | B/P/X | |
| 11 | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | E | | | | X/K/N | B/P/X | |
| 11 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | C/P | | | X/K/N | B/P/X | |
| 11 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | S | | | K/N | B/P/X | |
| 11 | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | X/K/N | B/P/X | |
| 11 | 442000 | Unapportioned Authority - Pending Rescission | E | | | | X/K/N | | |
| 11 | 443000 | Unapportioned Authority - OMB Deferral | E | | | | X/K/N | | |
| 11 | 445000 | Unapportioned Authority | E | | | | X/K/N | B/P/X | |
| 11 | 451000 | Apportionments | E | | | | X/K/N | | |
| 11 | 461000 | Allotments - Realized Resources | E | | | | X/K/N | | |
| 11 | 462000 | Unobligated Funds Exempt From Apportionment | E | | | | X/K/N | B/P/X | |
| 11 | 463000 | Funds Not Available for Commitment/Obligation | E | | | | X/K/N | | |
| 11 | 465000 | Allotments - Expired Authority | E | | | | X/K/N | B/P/X | |
| 11 | 470000 | Commitments - Programs Subject to Apportionment | E | | | | X/K/N | | |
| 11 | 472000 | Commitments - Programs Exempt From Apportionment | E | | | | X/K/N | | |

**Footnotes and Additional Information**

**USSGL Crosswalk - Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|---|---|---|---|---|---|---|
| | **Assets (Note 2)** | | | | | |
| | | | | | | |
| | **Intragovernmental** | | | | | |
| | | | | | | |
| **1** | **Fund Balance with Treasury (Note 3)** | | | | | |
| 1 | 101000 | Fund Balance With Treasury | E | G | E/U | |
| 1 | 109000 | Fund Balance With Treasury Under a Continuing Resolution | E | G | E/U | |
| | | | | | | |
| **2** | **Investments (Note 5)** | | | | | |
| 2 | 134200 | Interest Receivable - Investments | E | F | E/U | |
| 2 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | F | E/U | |
| 2 | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | F | E/U | |
| 2 | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | F | E/U | |
| 2 | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | F | E/U | |
| 2 | 161800 | Market Adjustment - Investments | E | F | E/U | |
| 2 | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | F | E/U | |
| 2 | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities | E | F | E/U | |
| 2 | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities | E | F | E/U | |
| 2 | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | E | F | E/U | |
| 2 | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | F | E/U | |
| 2 | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | F | E/U | |
| 2 | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | F | E/U | |
| 2 | 164300 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | F | E/U | |
| 2 | 169000 | Other Investments | E | F | E/U | |
| | | | | | | |
| **3** | **Accounts Receivable (Note 6)** | | | | | |
| 3 | 131000 | Accounts Receivable | E | F | E/U | |
| 3 | 131900 | Allowance for Loss on Accounts Receivable | E | F | E/U | |
| 3 | 132000 | Employment Benefit Contributions Receivable | E | F | E/U | |
| 3 | 132100 | Unfunded FECA Benefit Contributions Receivable | E | F | U | |
| 3 | 132500 | Taxes Receivable | E | G | E/U | |
| 3 | 133000 | Receivable for Transfers of Currently Invested Balances | E | F | E/U | |
| 3 | 133500 | Expenditure Transfers Receivable | E | F | E/U | |
| 3 | 134000 | Interest Receivable - Not Otherwise Classified | E | F | E/U | |
| 3 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | E | F | E/U | |
| 3 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | E | F | E/U | |
| 3 | 192300 | Contingent Receivable for Capital Transfers | E | F | E/U | |
| 3 | 192500 | Capital Transfers Receivable | E | F | E/U | |
| | | | | | | |
| **4** | **Loans Receivable** | | | | | |
| 4 | 134100 | Interest Receivable - Loans | E | F | E/U | |
| 4 | 135000 | Loans Receivable | E | F | E/U | |
| 4 | 135100 | Capitalized Loan Interest Receivable - Non-Credit Reform | E | F | E/U | |

**USSGL Crosswalk - Balance Sheet**

| | | | USSGL Account Attributes | | | |
|---|---|---|---|---|---|---|
| **Line No.** | **USSGL Acct.** | **USSGL Account Title** | **Begin/End** | **Fed/NonFed** | **Reporting Type Code** | **Addl. Info.** |
| 4 | 136100 | Penalties and Fines Receivable - Loans | E | F | E/U | |
| 4 | 137100 | Administrative Fees Receivable - Loans | E | F | E/U | |
| | | | | | | |
| **5** | **Other (Note 12)** | | | | | |
| 5 | 141000 | Advances and Prepayments | E | F | E/U | |
| 5 | 192100 | Receivable From Appropriations | E | G | E/U | |
| 5 | 199000 | Other Assets | E | F | E/U | |
| | | | | | | |
| **6** | **Total Intragovernmental** | | | | | |
| | | | | | | |
| | **This line is calculated. Equals the sum of lines 1 through 5.** | | | | | |
| | | | | | | |
| | **Assets With the Public** | | | | | |
| | | | | | | |
| **7** | **Cash and Other Monetary Assets (Note 4)** | | | | | |
| 7 | 111000 | Undeposited Collections | E | N | E/U | |
| 7 | 112000 | Imprest Funds | E | N | E/U | |
| 7 | 112500 | U.S. Debit Card Funds | E | N | E/U | |
| 7 | 113000 | Funds Held by the Public | E | N | E/U | |
| 7 | 119000 | Other Cash | E | N | E/U | |
| 7 | 119300 | International Monetary Fund Assets - Reserve Position | E | N | E/U | |
| 7 | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | E | N | E/U | |
| 7 | 119500 | Other Monetary Assets | E | N | E/U | |
| 7 | 120000 | Foreign Currency | E | N | E/U | |
| 7 | 120500 | Foreign Currency Denominated Equivalent Assets | E | N | E | |
| 7 | 120900 | Uninvested Foreign Currency | E | N | E | |
| 7 | 134400 | Interest Receivable on Special Drawing Rights | E | N | E | |
| 7 | 138400 | Interest Receivable - Foreign Currency Denominated Assets | E | N | E | |
| 7 | 153100 | Seized Monetary Instruments | E | N | E/U | |
| 7 | 153200 | Seized Cash Deposited | E | N | E/U | |
| | | | | | | |
| **8** | **Investments (Note 5)** | | | | | |
| 8 | 134200 | Interest Receivable - Investments | E | N | E/U | |
| 8 | 134600 | Allowance for Loss on Interest Receivable - Investments | E | N | E/U | |
| 8 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | N | E/U | 2 |
| 8 | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | N | E/U | 2 |
| 8 | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | N | E/U | 2 |
| 8 | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | N | E/U | 2 |
| 8 | 161800 | Market Adjustment - Investments | E | N | E/U | |
| 8 | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | N | E/U | |
| 8 | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities | E | N | E/U | |
| 8 | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities | E | N | E/U | |
| 8 | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | E | N | E/U | |

**USSGL Crosswalk - Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|---|---|---|---|---|---|---|
| 8 | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 8 | 164300 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 8 | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 8 | 164500 | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 8 | 164600 | Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 8 | 164700 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 8 | 165000 | Preferred Stock in Federal Government Sponsored Enterprise | E | N | E/U | |
| 8 | 165100 | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise | E | N | E/U | |
| 8 | 165200 | Common Stock Warrants in Federal Government Sponsored Enterprise | E | N | E/U | |
| 8 | 165300 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise | E | N | E/U | |
| 8 | 167000 | Foreign Investments | E | N | E | |
| 8 | 167100 | Discount on Foreign Investments | E | N | E | |
| 8 | 167200 | Premium on Foreign Investments | E | N | E | |
| 8 | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments | E | N | E | |
| 8 | 169000 | Other Investments | E | N | E/U | |
| | | | | | | |
| **9** | **Accounts Receivable, Net (Note 6)** | | | | | |
| 9 | 131000 | Accounts Receivable | E | N | E/U | |
| 9 | 131900 | Allowance for Loss on Accounts Receivable | E | N | E/U | |
| 9 | 132000 | Employment Benefit Contributions Receivable | E | N | E/U | |
| 9 | 134000 | Interest Receivable - Not Otherwise Classified | E | N | E/U | |
| 9 | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | E | N | E/U | |
| 9 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | E | N | E/U | |
| 9 | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | E | N | E/U | |
| 9 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | E | N | E/U | |
| 9 | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | E | N | E/U | |
| | | | | | | |
| **10** | **Taxes Receivable, Net (Note 7)** | | | | | |
| 10 | 132500 | Taxes Receivable | E | N | E/U | |
| 10 | 132900 | Allowance for Loss on Taxes Receivable | E | N | E/U | |
| 10 | 134300 | Interest Receivable - Taxes | E | N | E/U | |
| 10 | 134800 | Allowance for Loss on Interest Receivable - Taxes | E | N | E/U | |
| 10 | 136300 | Penalties and Fines Receivable - Taxes | E | N | E/U | |
| 10 | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes | E | N | E/U | |
| 10 | 137300 | Administrative Fees Receivable - Taxes | E | N | E/U | |
| 10 | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes | E | N | E/U | |
| | | | | | | |
| **11** | **Direct Loan and Loan Guarantees, Net (Note 8)** | | | | | |
| 11 | 134100 | Interest Receivable - Loans | E | N | E/U | |
| 11 | 134500 | Allowance for Loss on Interest Receivable - Loans | E | N | E/U | |
| 11 | 135000 | Loans Receivable | E | N | E/U | |
| 11 | 135900 | Allowance for Loss on Loans Receivable | E | N | E/U | |
| 11 | 136100 | Penalties and Fines Receivable - Loans | E | N | E/U | |

**USSGL Crosswalk - Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|---|---|---|---|---|---|---|
| 11 | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans | E | N | E/U | |
| 11 | 137100 | Administrative Fees Receivable - Loans | E | N | E/U | |
| 11 | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans | E | N | E/U | |
| 11 | 138000 | Loans Receivable - Troubled Assets Relief Program | E | N | E/U | |
| 11 | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program | E | N | E/U | |
| 11 | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program | E | N | E/U | |
| 11 | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program | E | N | E/U | |
| 11 | 139900 | Allowance for Subsidy | E | N | E/U | |
| 11 | 155100 | Foreclosed Property | E | N | E/U | |
| 11 | 155900 | Foreclosed Property - Allowance | E | N | E/U | |
| | | | | | | |
| **12** | **Inventory and Related Property, Net (Note 9)** | | | | | |
| 12 | 151100 | Operating Materials and Supplies Held for Use | E | N | E/U | |
| 12 | 151200 | Operating Materials and Supplies Held in Reserve for Future Use | E | N | E/U | |
| 12 | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | E | N | E/U | |
| 12 | 151400 | Operating Materials and Supplies Held for Repair | E | N | E/U | |
| 12 | 151900 | Operating Materials and Supplies - Allowance | E | N | E/U | |
| 12 | 152100 | Inventory Purchased for Resale | E | N | E/U | |
| 12 | 152200 | Inventory Held in Reserve for Future Sale | E | N | E/U | |
| 12 | 152300 | Inventory Held for Repair | E | N | E/U | |
| 12 | 152400 | Inventory - Excess, Obsolete, and Unserviceable | E | N | E/U | |
| 12 | 152500 | Inventory - Raw Materials | E | N | E/U | |
| 12 | 152600 | Inventory - Work-in-Process | E | N | E/U | |
| 12 | 152700 | Inventory - Finished Goods | E | N | E/U | |
| 12 | 152900 | Inventory - Allowance | E | N | E/U | |
| 12 | 154100 | Forfeited Property Held for Sale | E | N | E/U | |
| 12 | 154200 | Forfeited Property Held for Donation or Use | E | N | E/U | |
| 12 | 154900 | Forfeited Property - Allowance | E | N | E/U | |
| 12 | 156100 | Commodities Held Under Price Support and Stabilization Support Programs | E | N | E/U | |
| 12 | 156900 | Commodities - Allowance | E | N | E/U | |
| 12 | 157100 | Stockpile Materials Held in Reserve | E | N | E/U | |
| 12 | 157200 | Stockpile Materials Held for Sale | E | N | E/U | |
| 12 | 159100 | Other Related Property | E | N | E/U | |
| 12 | 159900 | Other Related Property - Allowance | E | N | E/U | |
| | | | | | | |
| **13** | **General Property, Plant, and Equipment, Net (Note 10)** | | | | | |
| 13 | 171100 | Land and Land Rights | E | N | E/U | |
| 13 | 171200 | Improvements to Land | E | N | E/U | |
| 13 | 171900 | Accumulated Depreciation on Improvements to Land | E | N | E/U | |
| 13 | 172000 | Construction-in-Progress | E | N | E/U | |
| 13 | 173000 | Buildings, Improvements, and Renovations | E | N | E/U | |
| 13 | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations | E | N | E/U | |
| 13 | 174000 | Other Structures and Facilities | E | N | E/U | |

**USSGL Crosswalk - Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|---|---|---|---|---|---|---|
| 13 | 174900 | Accumulated Depreciation on Other Structures and Facilities | E | N | E/U | |
| 13 | 175000 | Equipment | E | N | E/U | |
| 13 | 175900 | Accumulated Depreciation on Equipment | E | N | E/U | |
| 13 | 181000 | Assets Under Capital Lease | E | N | E/U | |
| 13 | 181900 | Accumulated Depreciation on Assets Under Capital Lease | E | N | E/U | |
| 13 | 182000 | Leasehold Improvements | E | N | E/U | |
| 13 | 182900 | Accumulated Amortization on Leasehold Improvements | E | N | E/U | |
| 13 | 183000 | Internal-Use Software | E | N | E/U | |
| 13 | 183200 | Internal-Use Software in Development | E | N | E/U | |
| 13 | 183900 | Accumulated Amortization on Internal-Use Software | E | N | E/U | |
| 13 | 184000 | Other Natural Resources | E | N | E/U | |
| 13 | 184900 | Allowance for Depletion | E | N | E/U | |
| 13 | 189000 | Other General Property, Plant, and Equipment | E | N | E/U | |
| 13 | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment | E | N | E/U | |
| | | | | | | |
| **14** | **Other (Note 12)** | | | | | |
| 14 | 141000 | Advances and Prepayments | E | N | E/U | |
| 14 | 199000 | Other Assets | E | N | E/U | |
| 14 | 199500 | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed | E | N | E/U | |
| | | | | | | |
| **15** | **Total Assets** | | | | | |
| | | | | | | |
| | **This line is calculated. Equlas the sum of lines 6 through14.** | | | | | |
| | | | | | | |
| **16** | **Stewardship PP&E (Note 11)** | | | | | |
| | | | | | | |
| | **Liabilities (Note 13)** | | | | | |
| | | | | | | |
| | **Intragovernmental** | | | | | |
| | | | | | | |
| **17** | **Accounts Payable** | | | | | |
| 17 | 211000 | Accounts Payable | E | F | E/U | |
| 17 | 212000 | Disbursements in Transit | E | F | E/U | |
| 17 | 214000 | Accrued Interest Payable - Not Otherwise Classified | E | F | E/U | |
| 17 | 215000 | Payable for Transfers of Currently Invested Balances | E | F | E/U | |
| 17 | 215500 | Expenditure Transfers Payable | E | F | E/U | |
| 17 | 217000 | Subsidy Payable to the Financing Account | E | F | E/U | |
| 17 | 296000 | Accounts Payable From Canceled Appropriations | E | F | E/U | |
| | | | | | | |
| **18** | **Debt (Note 14)** | | | | | |
| 18 | 214100 | Accrued Interest Payable - Debt | E | F | E/U | |
| 18 | 251000 | Principal Payable to the Bureau of the Public Debt | E | F | E/U | |
| 18 | 251100 | Capitalized Loan Interest Payable - Non-Credit Reform | E | F | E/U | |

**USSGL Crosswalk - Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|---|---|---|---|---|---|---|
| 18 | 252000 | Principal Payable to the Federal Financing Bank | E | F | E/U | |
| 18 | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | |
| 18 | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | |
| 18 | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | |
| 18 | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | |
| 18 | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | |
| 18 | 254000 | Participation Certificates | E | F | E/U | |
| 18 | 259000 | Other Debt | E | F | E/U | |
| | | | | | | |
| **19** | **Other (Notes 15, 16, and 17)** | | | | | |
| 19 | 213000 | Contract Holdbacks | E | F | E/U | |
| 19 | 219000 | Other Liabilities With Related Budgetary Obligations | E | F | E/U | |
| 19 | 221300 | Employer Contributions and Payroll Taxes Payable | E | F | E/U | |
| 19 | 221500 | Other Post Employment Benefits Due and Payable | E | F | E/U | |
| 19 | 222500 | Unfunded FECA Liability | E | F | E/U | |
| 19 | 229000 | Other Unfunded Employment Related Liability | E | F | E/U | |
| 19 | 231000 | Liability for Advances and Prepayments | E | F | E/U | |
| 19 | 241000 | Liability for Clearing Accounts | E | G | E/U | |
| 19 | 292300 | Contingent Liability for Capital Transfers | E | F | E/U | |
| 19 | 294000 | Capital Lease Liability | E | G | E/U | |
| 19 | 297000 | Liability for Capital Transfers | E | F | E/U | |
| 19 | 298000 | Custodial Liability | E | G | E/U | |
| 19 | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | E | G | E/U | |
| 19 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | F | E/U | |
| | | | | | | |
| **20** | **Total Intragovernmental** | | | | | |
| | | | | | | |
| | **This line is calculated. Equlas the sum of lines 17 through 19.** | | | | | |
| | | | | | | |
| | **Liabilities With the Public** | | | | | |
| | | | | | | |
| **21** | **Accounts Payable** | | | | | |
| 21 | 211000 | Accounts Payable | E | N | E/U | |
| 21 | 212000 | Disbursements in Transit | E | N | E/U | |
| 21 | 214000 | Accrued Interest Payable - Not Otherwise Classified | E | N | E/U | |
| 21 | 296000 | Accounts Payable From Canceled Appropriations | E | N | E/U | |
| | | | | | | |
| **22** | **Loan Guarantee Liability (Note 8)** | | | | | |
| 22 | 218000 | Loan Guarantee Liability | E | N | E/U | |
| | | | | | | |
| **23** | **Debt Held by the Public (Note 14)** | | | | | |
| 23 | 214100 | Accrued Interest Payable - Debt | E | N | E/U | |
| 23 | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | |

**USSGL Crosswalk - Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|---|---|---|---|---|---|---|
| 23 | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | |
| 23 | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | |
| 23 | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | |
| 23 | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | |
| 23 | 254000 | Participation Certificates | E | N | E/U | |
| 23 | 259000 | Other Debt | E | N | E/U | |
| | | | | | | |
| **24** | **Federal Employee and Veteran Benefits (Note 15)** | | | | | |
| 24 | 219100 | Employee Health Care Liability Incurred but Not Reported | E | N | E/U | |
| 24 | 221500 | Other Post Employment Benefits Due and Payable | E | N | E/U | |
| 24 | 221600 | Pension Benefits Due and Payable to Beneficiaries | E | N | E/U | |
| 24 | 221700 | Benefit Premiums Payable to Carriers | E | N | E/U | |
| 24 | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries | E | N | E/U | |
| 24 | 261000 | Actuarial Pension Liability | E | N | E/U | |
| 24 | 262000 | Actuarial Health Insurance Liability | E | N | E/U | |
| 24 | 263000 | Actuarial Life Insurance Liability | E | N | E/U | |
| 24 | 265000 | Actuarial FECA Liability | E | N | E/U | |
| 24 | 269000 | Other Actuarial Liabilities | E | N | E/U | |
| | | | | | | |
| **25** | **Environmental and Disposal Liabilities (Note 16)** | | | | | |
| 25 | 299500 | Estimated Cleanup Cost Liability | E | N | E/U | |
| | | | | | | |
| **26** | **Benefits Due and Payable** | | | | | |
| 26 | 216000 | Entitlement Benefits Due and Payable | E | N | E/U | |
| | | | | | | |
| **27** | **Other (Notes 15, 16, 17, 18, and 19)** | | | | | |
| 27 | 211200 | Accounts Payable for Federal Government Sponsored Enterprise | E | N | E/U | |
| 27 | 213000 | Contract Holdbacks | E | N | E/U | |
| 27 | 219000 | Other Liabilities With Related Budgetary Obligations | E | N | E/U | |
| 27 | 219200 | Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks | E | N | E | |
| 27 | 219300 | Allocation of Special Drawing Rights (SDRs) | E | N | E | |
| 27 | 221000 | Accrued Funded Payroll and Leave | E | N | E/U | |
| 27 | 221100 | Withholdings Payable | E | N | E/U | |
| 27 | 221300 | Employer Contributions and Payroll Taxes Payable | E | N | E/U | |
| 27 | 222000 | Unfunded Leave | E | N | E/U | |
| 27 | 229000 | Other Unfunded Employment Related Liability | E | N | E/U | |
| 27 | 231000 | Liability for Advances and Prepayments | E | N | E/U | |
| 27 | 232000 | Other Deferred Revenue | E | N | E/U | |
| 27 | 240000 | Liability for Nonfiduciary Deposit Funds and Undeposited Collections | E | N | E/U | |
| 27 | 241000 | Liability for Clearing Accounts | E | N | E/U | |
| 27 | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs | E | N | E/U | |
| 27 | 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs | E | N | E/U | |
| 27 | 291000 | Prior Liens Outstanding on Acquired Collateral | E | N | E/U | |

**USSGL Crosswalk - Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|---|---|---|---|---|---|---|
| 27 | 292000 | Contingent Liabilities | E | N | E/U | |
| 27 | 292200 | Contingent Liabilities - Federal Government Sponsored Enterprise | E | N | E/U | |
| 27 | 294000 | Capital Lease Liability | E | N | E/U | |
| 27 | 298000 | Custodial Liability | E | N | E/U | 3 |
| 27 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | N | E/U | |
| | | | | | | |
| **28** | **Total Liabilities** | | | | | |
| | | | | | | |
| | **This line is calculated. Equals the sum of lines 20 through 27.** | | | | | |
| | | | | | | |
| **29** | **Commitments and Contingencies (Note 20)** | | | | | |
| | | | | | | |
| | **Net Position** | | | | | |
| | | | | | | |
| **30** | **Unexpended Appropriations - Earmarked Funds (Note 21)** | | | | | |
| 30 | 310000 | Unexpended Appropriations - Cumulative | B | | E | |
| 30 | 310100 | Unexpended Appropriations - Appropriations Received | E | G | E | |
| 30 | 310200 | Unexpended Appropriations - Transfers-In | E | F | E | |
| 30 | 310300 | Unexpended Appropriations - Transfers-Out | E | F | E | |
| 30 | 310500 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | G | E | |
| 30 | 310600 | Unexpended Appropriations - Adjustments | E | G | E | |
| 30 | 310700 | Unexpended Appropriations - Used | E | G | E | |
| 30 | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | E | |
| 30 | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | E | |
| | | | | | | |
| **31** | **Unexpended Appropriations - Other Funds** | | | | | |
| 31 | 310000 | Unexpended Appropriations - Cumulative | B | | U | |
| 31 | 310100 | Unexpended Appropriations - Appropriations Received | E | G | U | |
| 31 | 310200 | Unexpended Appropriations - Transfers-In | E | F | U | |
| 31 | 310300 | Unexpended Appropriations - Transfers-Out | E | F | U | |
| 31 | 310500 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | G | U | |
| 31 | 310600 | Unexpended Appropriations - Adjustments | E | G | U | |
| 31 | 310700 | Unexpended Appropriations - Used | E | G | U | |
| 31 | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | U | |
| 31 | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | U | |
| | | | | | | |
| **32** | **Cumulative Results of Operations - Earmarked Funds (Note 21)** | | | | | |
| 32 | 331000 | Cumulative Results of Operations | B | | E | |
| 32 | 510000 | Revenue From Goods Sold | E | F/N | E | |
| 32 | 510900 | Contra Revenue for Goods Sold | E | F/N | E | |
| 32 | 520000 | Revenue From Services Provided | E | F/N | E | |
| 32 | 520900 | Contra Revenue for Services Provided | E | F/N | E | |
| 32 | 531000 | Interest Revenue - Other | E | F/N | E | |

**USSGL Crosswalk - Balance Sheet**

| | | | USSGL Account Attributes | | | |
|---|---|---|---|---|---|---|
| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
| 32 | 531100 | Interest Revenue - Investments | E | F/N | E | |
| 32 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F/N | E | |
| 32 | 531300 | Interest Revenue - Subsidy Amortization | E | N | E | |
| 32 | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E | |
| 32 | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E | |
| 32 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | E | |
| 32 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F/N | E | |
| 32 | 531900 | Contra Revenue for Interest Revenue - Other | E | F/N | E | |
| 32 | 532000 | Penalties and Fines Revenue | E | G/N | E | |
| 32 | 532400 | Contra Revenue for Penalties and Fines | E | G/N | E | |
| 32 | 532500 | Administrative Fees Revenue | E | F/N | E | |
| 32 | 532900 | Contra Revenue for Administrative Fees | E | F/N | E | |
| 32 | 540000 | Funded Benefit Program Revenue | E | F/N | E | |
| 32 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F/N | E | |
| 32 | 550000 | Insurance and Guarantee Premium Revenue | E | N | E | |
| 32 | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | E | N | E | |
| 32 | 560000 | Donated Revenue - Financial Resources | E | N | E | |
| 32 | 560900 | Contra Revenue for Donations - Financial Resources | E | N | E | |
| 32 | 561000 | Donated Revenue - Nonfinancial Resources | E | N | E | |
| 32 | 561900 | Contra Donated Revenue - Nonfinancial Resources | E | N | E | |
| 32 | 564000 | Forfeiture Revenue - Cash and Cash Equivalents | E | N | E | |
| 32 | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | E | N | E | |
| 32 | 565000 | Forfeiture Revenue - Forfeitures of Property | E | N | E | |
| 32 | 565900 | Contra Forfeiture Revenue - Forfeitures of Property | E | N | E | |
| 32 | 570000 | Expended Appropriations | E | G | E | |
| 32 | 570500 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | G | E | |
| 32 | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | E | |
| 32 | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | E | |
| 32 | 572000 | Financing Sources Transferred In Without Reimbursement | E | F | E | |
| 32 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | F | E | |
| 32 | 574000 | Appropriated Earmarked Receipts Transferred In | E | F | E | |
| 32 | 574500 | Appropriated Earmarked Receipts Transferred Out | E | F | E | |
| 32 | 575000 | Expenditure Financing Sources - Transfers-In | E | F | E | |
| 32 | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other | E | F | E | |
| 32 | 575600 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | E | F | E | |
| 32 | 576000 | Expenditure Financing Sources - Transfers-Out | E | F | E | |
| 32 | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other | E | F | E | |
| 32 | 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | E | F | E | |
| 32 | 577500 | Nonbudgetary Financing Sources Transferred In | E | F | E | |
| 32 | 577600 | Nonbudgetary Financing Sources Transferred Out | E | F | E | |
| 32 | 578000 | Imputed Financing Sources | E | F | E | |
| 32 | 579000 | Other Financing Sources | E | G | E | |
| 32 | 579100 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | E | G | E | |

**USSGL Crosswalk - Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|---|---|---|---|---|---|---|
| 32 | 579200 | Financing Sources To Be Transferred Out - Contingent Liability | E | F | E | |
| 32 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | G/N | E | |
| 32 | 580100 | Tax Revenue Collected - Individual | E | G/N | E | |
| 32 | 580200 | Tax Revenue Collected - Corporate | E | G/N | E | |
| 32 | 580300 | Tax Revenue Collected - Unemployment | E | G/N | E | |
| 32 | 580400 | Tax Revenue Collected - Excise | E | G/N | E | |
| 32 | 580500 | Tax Revenue Collected - Estate and Gift | E | G/N | E | |
| 32 | 580600 | Tax Revenue Collected - Customs | E | G/N | E | |
| 32 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | G/N | E | |
| 32 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | G/N | E | |
| 32 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | G/N | E | |
| 32 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | G/N | E | |
| 32 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | G/N | E | |
| 32 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | G/N | E | |
| 32 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | G/N | E | |
| 32 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | G/N | E | |
| 32 | 583100 | Contra Revenue for Taxes - Individual | E | G/N | E | |
| 32 | 583200 | Contra Revenue for Taxes - Corporate | E | G/N | E | |
| 32 | 583300 | Contra Revenue for Taxes - Unemployment | E | G/N | E | |
| 32 | 583400 | Contra Revenue for Taxes - Excise | E | G/N | E | |
| 32 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | G/N | E | |
| 32 | 583600 | Contra Revenue for Taxes - Customs | E | G/N | E | |
| 32 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | G/N | E | |
| 32 | 589100 | Tax Revenue Refunds - Individual | E | G/N | E | |
| 32 | 589200 | Tax Revenue Refunds - Corporate | E | G/N | E | |
| 32 | 589300 | Tax Revenue Refunds - Unemployment | E | G/N | E | |
| 32 | 589400 | Tax Revenue Refunds - Excise | E | G/N | E | |
| 32 | 589500 | Tax Revenue Refunds - Estate and Gift | E | G/N | E | |
| 32 | 589600 | Tax Revenue Refunds - Customs | E | G/N | E | |
| 32 | 590000 | Other Revenue | E | F/G/N | E | |
| 32 | 590900 | Contra Revenue for Other Revenue | E | F/G/N | E | |
| 32 | 591900 | Revenue and Other Financing Sources - Cancellations | E | G | E | |
| 32 | 592100 | Valuation Change in Investments - Exchange Stablization Fund | E | N | E | |
| 32 | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | E | N | E | |
| 32 | 592300 | Valuation Change in Investments - Beneficial Interest in Trust | E | N | E | |
| 32 | 599000 | Collections for Others - Statement of Custodial Activity | E | G/N | E | 3 |
| 32 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | G/N | E | 3 |
| 32 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | G | E | |
| 32 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | G | E | |
| 32 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | F | E | |
| 32 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | E | F | E | |
| 32 | 610000 | Operating Expenses/Program Costs | E | F/N | E | |
| 32 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | F/G/N | E | |

**USSGL Crosswalk - Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|---|---|---|---|---|---|---|
| 32 | 619900 | Adjustment to Subsidy Expense | E | N | E | |
| 32 | 631000 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | E | F | E | |
| 32 | 632000 | Interest Expenses on Securities | E | F/N | E | |
| 32 | 633000 | Other Interest Expenses | E | F/N | E | |
| 32 | 633800 | Remuneration Interest | E | N | E | |
| 32 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | E | N | E | |
| 32 | 640000 | Benefit Expense | E | F/G/N | E | |
| 32 | 650000 | Cost of Goods Sold | E | N | E | |
| 32 | 660000 | Applied Overhead | E | N | E | |
| 32 | 661000 | Cost Capitalization Offset | E | N | E | |
| 32 | 671000 | Depreciation, Amortization, and Depletion | E | N | E | |
| 32 | 672000 | Bad Debt Expense | E | F/N | E | |
| 32 | 673000 | Imputed Costs | E | F | E | |
| 32 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | F/N | E | |
| 32 | 680000 | Future Funded Expenses | E | F/N | E | |
| 32 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | E | |
| 32 | 690000 | Nonproduction Costs | E | F/N | E | |
| 32 | 711000 | Gains on Disposition of Assets - Other | E | N | E | |
| 32 | 711100 | Gains on Disposition of Investments | E | F/N | E | |
| 32 | 711200 | Gains on Disposition of Borrowings | E | F/G | E | |
| 32 | 717100 | Gains on Changes in Long-Term Assumptions - From Experience | E | N | E | |
| 32 | 717200 | Losses on Changes in Long-Term Assumptions - From Experience | E | N | E | |
| 32 | 718000 | Unrealized Gains | E | F/N | E | |
| 32 | 718100 | Unrealized Gain - Exchange Stabilization Fund | E | N | E | |
| 32 | 719000 | Other Gains | E | F/G/N | E | |
| 32 | 719100 | Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges | E | N | E | |
| 32 | 721000 | Losses on Disposition of Assets - Other | E | N | E | |
| 32 | 721100 | Losses on Disposition of Investments | E | F/N | E | |
| 32 | 721200 | Losses on Disposition of Borrowings | E | F/G | E | |
| 32 | 727100 | Gains on Changes in Long-Term Assumptions | E | N | E | |
| 32 | 727200 | Losses on Changes in Long-Term Assumptions | E | N | E | |
| 32 | 728000 | Unrealized Losses | E | F/N | E | |
| 32 | 728100 | Unrealized Losses - Exchange Stabilization Fund | E | N | E | |
| 32 | 729000 | Other Losses | E | F/G/N | E | |
| 32 | 729100 | Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges | E | N | E | |
| 32 | 730000 | Extraordinary Items | E | N | E | |
| 32 | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | G/N | E | |
| 32 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | G/N | E | |
| 32 | 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year | E | G/N | E | |
| 32 | 750000 | Distribution of Income - Dividend | E | G/N | E | |
| 32 | 760000 | Changes in Actuarial Liability | E | N | E | |
| | | | | | | |
| **33** | **Cumulative Results of Operations - Other Funds** | | | | | |

**USSGL Crosswalk - Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|---|---|---|---|---|---|---|
| 33 | 331000 | Cumulative Results of Operations | B | | U | |
| 33 | 510000 | Revenue From Goods Sold | E | F/N | U | |
| 33 | 510900 | Contra Revenue for Goods Sold | E | F/N | U | |
| 33 | 520000 | Revenue From Services Provided | E | F/N | U | |
| 33 | 520900 | Contra Revenue for Services Provided | E | F/N | U | |
| 33 | 531000 | Interest Revenue - Other | E | F/N | U | |
| 33 | 531100 | Interest Revenue - Investments | E | F/N | U | |
| 33 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F/N | U | |
| 33 | 531300 | Interest Revenue - Subsidy Amortization | E | N | U | |
| 33 | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | U | |
| 33 | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | U | |
| 33 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | U | |
| 33 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F/N | U | |
| 33 | 531900 | Contra Revenue for Interest Revenue - Other | E | F/N | U | |
| 33 | 532000 | Penalties and Fines Revenue | E | G/N | U | |
| 33 | 532400 | Contra Revenue for Penalties and Fines | E | G/N | U | |
| 33 | 532500 | Administrative Fees Revenue | E | F/N | U | |
| 33 | 532900 | Contra Revenue for Administrative Fees | E | F/N | U | |
| 33 | 540000 | Funded Benefit Program Revenue | E | F/N | U | |
| 33 | 540500 | Unfunded FECA Benefit Revenue | E | F | U | |
| 33 | 540600 | Contra Revenue for Unfunded FECA Benefit Revenue | E | F | U | |
| 33 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F/N | U | |
| 33 | 550000 | Insurance and Guarantee Premium Revenue | E | N | U | |
| 33 | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | E | N | U | |
| 33 | 560000 | Donated Revenue - Financial Resources | E | N | U | |
| 33 | 560900 | Contra Revenue for Donations - Financial Resources | E | N | U | |
| 33 | 561000 | Donated Revenue - Nonfinancial Resources | E | N | U | |
| 33 | 561900 | Contra Donated Revenue - Nonfinancial Resources | E | N | U | |
| 33 | 564000 | Forfeiture Revenue - Cash and Cash Equivalents | E | N | U | |
| 33 | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | E | N | U | |
| 33 | 565000 | Forfeiture Revenue - Forfeitures of Property | E | N | U | |
| 33 | 565900 | Contra Forfeiture Revenue - Forfeitures of Property | E | N | U | |
| 33 | 570000 | Expended Appropriations | E | G | U | |
| 33 | 570500 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | G | U | |
| 33 | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | U | |
| 33 | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | U | |
| 33 | 572000 | Financing Sources Transferred In Without Reimbursement | E | F | U | |
| 33 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | F | U | |
| 33 | 574000 | Appropriated Earmarked Receipts Transferred In | E | F | U | |
| 33 | 574500 | Appropriated Earmarked Receipts Transferred Out | E | F | U | |
| 33 | 575000 | Expenditure Financing Sources - Transfers-In | E | F | U | |
| 33 | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other | E | F | U | |
| 33 | 575600 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | E | F | U | |

**USSGL Crosswalk - Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|---|---|---|---|---|---|---|
| 33 | 576000 | Expenditure Financing Sources - Transfers-Out | E | F | U | |
| 33 | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other | E | F | U | |
| 33 | 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | E | F | U | |
| 33 | 577500 | Nonbudgetary Financing Sources Transferred In | E | F | U | |
| 33 | 577600 | Nonbudgetary Financing Sources Transferred Out | E | F | U | |
| 33 | 578000 | Imputed Financing Sources | E | F | U | |
| 33 | 579000 | Other Financing Sources | E | G | U | |
| 33 | 579100 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | E | G | U | |
| 33 | 579200 | Financing Sources To Be Transferred Out - Contingent Liability | E | F | U | |
| 33 | 579500 | Seigniorage | E | N | U | |
| 33 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | G/N | U | |
| 33 | 580100 | Tax Revenue Collected - Individual | E | G/N | U | |
| 33 | 580200 | Tax Revenue Collected - Corporate | E | G/N | U | |
| 33 | 580300 | Tax Revenue Collected - Unemployment | E | G/N | U | |
| 33 | 580400 | Tax Revenue Collected - Excise | E | G/N | U | |
| 33 | 580500 | Tax Revenue Collected - Estate and Gift | E | G/N | U | |
| 33 | 580600 | Tax Revenue Collected - Customs | E | G/N | U | |
| 33 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | G/N | U | |
| 33 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | G/N | U | |
| 33 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | G/N | U | |
| 33 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | G/N | U | |
| 33 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | G/N | U | |
| 33 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | G/N | U | |
| 33 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | G/N | U | |
| 33 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | G/N | U | |
| 33 | 583100 | Contra Revenue for Taxes - Individual | E | G/N | U | |
| 33 | 583200 | Contra Revenue for Taxes - Corporate | E | G/N | U | |
| 33 | 583300 | Contra Revenue for Taxes - Unemployment | E | G/N | U | |
| 33 | 583400 | Contra Revenue for Taxes - Excise | E | G/N | U | |
| 33 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | G/N | U | |
| 33 | 583600 | Contra Revenue for Taxes - Customs | E | G/N | U | |
| 33 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | G/N | U | |
| 33 | 589100 | Tax Revenue Refunds - Individual | E | G/N | U | |
| 33 | 589200 | Tax Revenue Refunds - Corporate | E | G/N | U | |
| 33 | 589300 | Tax Revenue Refunds - Unemployment | E | G/N | U | |
| 33 | 589400 | Tax Revenue Refunds - Excise | E | G/N | U | |
| 33 | 589500 | Tax Revenue Refunds - Estate and Gift | E | G/N | U | |
| 33 | 589600 | Tax Revenue Refunds - Customs | E | G/N | U | |
| 33 | 590000 | Other Revenue | E | F/G/N | U | |
| 33 | 590900 | Contra Revenue for Other Revenue | E | F/N | U | |
| 33 | 591900 | Revenue and Other Financing Sources - Cancellations | E | G | U | |
| 33 | 592100 | Valuation Change in Investments - Exchange Stablization Fund | E | N | U | |
| 33 | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | E | N | U | |

**USSGL Crosswalk - Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|---|---|---|---|---|---|---|
| 33 | 592300 | Valuation Change in Investments - Beneficial Interest in Trust | E | N | U | |
| 33 | 599000 | Collections for Others - Statement of Custodial Activity | E | G/N | U | |
| 33 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | G/N | U | |
| 33 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | G | U | |
| 33 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | G | U | |
| 33 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | F | U | |
| 33 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | E | F | U | |
| 33 | 610000 | Operating Expenses/Program Costs | E | F/N | U | |
| 33 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | F/N | U | |
| 33 | 619900 | Adjustment to Subsidy Expense | E | N | U | |
| 33 | 631000 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | E | F | U | |
| 33 | 632000 | Interest Expenses on Securities | E | F/N | U | |
| 33 | 633000 | Other Interest Expenses | E | F/N | U | |
| 33 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | E | N | U | |
| 33 | 640000 | Benefit Expense | E | F/G/N | U | |
| 33 | 650000 | Cost of Goods Sold | E | N | U | |
| 33 | 660000 | Applied Overhead | E | N | U | |
| 33 | 661000 | Cost Capitalization Offset | E | N | U | |
| 33 | 671000 | Depreciation, Amortization, and Depletion | E | N | U | |
| 33 | 672000 | Bad Debt Expense | E | F/N | U | |
| 33 | 673000 | Imputed Costs | E | F | U | |
| 33 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | F/N | U | |
| 33 | 680000 | Future Funded Expenses | E | F/N | U | |
| 33 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | U | |
| 33 | 690000 | Nonproduction Costs | E | F/N | U | |
| 33 | 711000 | Gains on Disposition of Assets - Other | E | N | U | |
| 33 | 711100 | Gains on Disposition of Investments | E | F/N | U | |
| 33 | 711200 | Gains on Disposition of Borrowings | E | F/G | U | |
| 33 | 717100 | Gains on Changes in Long-Term Assumptions - From Experience | E | N | U | |
| 33 | 717200 | Losses on Changes in Long-Term Assumptions - From Experience | E | N | U | |
| 33 | 718000 | Unrealized Gains | E | F/N | U | |
| 33 | 719000 | Other Gains | E | F/G/N | U | |
| 33 | 721000 | Losses on Disposition of Assets - Other | E | N | U | |
| 33 | 721100 | Losses on Disposition of Investments | E | F/N | U | |
| 33 | 721200 | Losses on Disposition of Borrowings | E | F/G | U | |
| 33 | 727100 | Gains on Changes in Long-Term Assumptions | E | N | U | |
| 33 | 727200 | Losses on Changes in Long-Term Assumptions | E | N | U | |
| 33 | 728000 | Unrealized Losses | E | F/N | U | |
| 33 | 729000 | Other Losses | E | F/G/N | U | |
| 33 | 730000 | Extraordinary Items | E | N | U | |
| 33 | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | G/N | U | |
| 33 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | G/N | U | |
| 33 | 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year | E | G/N | U | |

**USSGL Crosswalk - Balance Sheet**

| | | | USSGL Account Attributes | | | |
|---|---|---|---|---|---|---|
| **Line No.** | **USSGL Acct.** | **USSGL Account Title** | **Begin/End** | **Fed/NonFed** | **Reporting Type Code** | **Addl. Info.** |
| 33 | 750000 | Distribution of Income - Dividend | E | G/N | U | |
| 33 | 760000 | Changes in Actuarial Liability | E | N | U | |
| | | | | | | |
| **34** | **Total Net Position** | | | | | |
| | | | | | | |
| | **This line is calculated. Equals the sum of lines 30 through 33.** | | | | | |
| | | | | | | |
| **35** | **Total Liabilities and Net Position** | | | | | |
| | | | | | | |
| | **This line is calculated. Equals the sum of lines 28 through 34.** | | | | | |
| | | | | | | |

**Footnotes and Additional Information**

1. Use USSGL proprietary account attribute domain values as provided in USSGL Section IV, page 4.

2. Related to Government Account Series securities purchased using deposit funds.

3. FASAB recognizes amounts returned to Puerto Rico and the U.S. Virgin Islands as non-federal custodial liablilities as referenced in FASAB SFFAS No. 7, paragraph 289.

**USSGL Crosswalk - Statement of Net Cost**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Exch/Nonexch | Cust/Noncust | Program Indicator | Addl. Info. |
|---|---|---|---|---|---|---|---|---|
| | | | USSGL Account Attributes | | | | | |
| | **Gross Program Costs:** | | | | | | | |
| | | | | | | | | |
| | **Program A:** | | | | | | | |
| | | | | | | | | |
| **1** | **Gross costs (Note 22)** | | | | | | | |
| 1 | 610000 | Operating Expenses/Program Costs | E | F/N | | | | |
| 1 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | F/G/N | | | | |
| 1 | 619900 | Adjustment to Subsidy Expense | E | N | | | | |
| 1 | 631000 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | E | F | | | | |
| 1 | 632000 | Interest Expenses on Securities | E | F/N | | | | |
| 1 | 633000 | Other Interest Expenses | E | F/N | | A | | |
| 1 | 633800 | Remuneration Interest | E | N | | | | |
| 1 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | E | N | | | | |
| 1 | 640000 | Benefit Expense | E | F/G/N | | | P | |
| 1 | 650000 | Cost of Goods Sold | E | N | | | | |
| 1 | 660000 | Applied Overhead | E | N | | | | |
| 1 | 661000 | Cost Capitalization Offset | E | N | | | | |
| 1 | 671000 | Depreciation, Amortization, and Depletion | E | N | | | | |
| 1 | 672000 | Bad Debt Expense | E | F/N | | | | |
| 1 | 673000 | Imputed Costs | E | F | | | | |
| 1 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | F/N | | A | | |
| 1 | 680000 | Future Funded Expenses | E | F/N | | | P | 2 |
| 1 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | | | P | |
| 1 | 690000 | Nonproduction Costs | E | F/N | | | P | 3 |
| 1 | 721000 | Losses on Disposition of Assets - Other | E | N | X | | P | |
| 1 | 721100 | Losses on Disposition of Investments | E | F/N | X | A | P | |
| 1 | 721200 | Losses on Disposition of Borrowings | E | F/G | X | | P | |
| 1 | 728000 | Unrealized Losses | E | F/N | X | | P | |
| 1 | 728100 | Unrealized Losses - Exchange Stabilization Fund | E | N | | | | |
| 1 | 729000 | Other Losses | E | F/G/N | X | | P | |
| 1 | 729100 | Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges | E | N | | | | |
| 1 | 730000 | Extraordinary Items | E | N | X | | P | |
| 1 | 750000 | Distribution of Income - Dividend | E | G/N | X | | P | |
| 1 | 760000 | Changes in Actuarial Liability | E | N | | | P | |
| | | | | | | | | |
| **2** | **Less: earned revenue** | | | | | | | |
| 2 | 510000 | Revenue From Goods Sold | E | F/N | X | | | |
| 2 | 510900 | Contra Revenue for Goods Sold | E | F/N | X | | | |
| 2 | 520000 | Revenue From Services Provided | E | F/N | X | | | |
| 2 | 520900 | Contra Revenue for Services Provided | E | F/N | X | | | |
| 2 | 531000 | Interest Revenue - Other | E | F/N | X | A | P | |
| 2 | 531100 | Interest Revenue - Investments | E | F/N | X | A | P | |
| 2 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F/N | X | A | P | |
| 2 | 531300 | Interest Revenue - Subsidy Amortization | E | N | X | | P | |
| 2 | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | X | | | |
| 2 | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | X | | | |
| 2 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | X | A | P | |
| 2 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F/N | X | A | P | |
| 2 | 531900 | Contra Revenue for Interest Revenue - Other | E | F/N | X | A | P | |

**USSGL Crosswalk - Statement of Net Cost**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Exch/Nonexch | Cust/Noncust | Program Indicator | Addl. Info. |
|---|---|---|---|---|---|---|---|---|
| | | | USSGL Account Attributes | | | | | |
| 2 | 532500 | Administrative Fees Revenue | E | F/N | X | A | | |
| 2 | 532900 | Contra Revenue for Administrative Fees | E | F/N | X | A | | |
| 2 | 540000 | Funded Benefit Program Revenue | E | F/N | X | | | |
| 2 | 540500 | Unfunded FECA Benefit Revenue | E | F | X | | | |
| 2 | 540600 | Contra Revenue for Unfunded FECA Benefit Revenue | E | F | X | | | |
| 2 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F/N | X | | | |
| 2 | 550000 | Insurance and Guarantee Premium Revenue | E | N | X | | | |
| 2 | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | E | N | X | | | |
| 2 | 590000 | Other Revenue | E | F/N | X | A | P | |
| 2 | 590900 | Contra Revenue for Other Revenue | E | F/N | X | A | P | |
| 2 | 592100 | Valuation Change in Investments - Exchange Stablization Fund | E | N | X | | | |
| 2 | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | E | N | X | | | |
| 2 | 711000 | Gains on Disposition of Assets - Other | E | N | X | | P | |
| 2 | 711100 | Gains on Disposition of Investments | E | F/N | X | | P | |
| 2 | 711200 | Gains on Disposition of Borrowings | E | F/G | X | | P | |
| 2 | 718000 | Unrealized Gains | E | F/N | X | | P | |
| 2 | 718100 | Unrealized Gain - Exchange Stabilization Fund | E | N | | | | |
| 2 | 719000 | Other Gains | E | F/G/N | X | | P | |
| 2 | 719100 | Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges | E | N | | | | |
| | | | | | | | | |
| **3** | **Net program costs:** | | | | | | | |
| | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1 minus 2.** | | | | | | | |
| | | | | | | | | |
| **4** | **(Gain)/Loss on pension, ORB or OPEB Assumption Changes (Note 15):** | | | | | | | |
| 4 | 717100 | Gains on Changes in Long-Term Assumptions - From Experience | E | N | X | | | |
| 4 | 717200 | Losses on Changes in Long-Term Assumptions - From Experience | E | N | X | | | |
| 4 | 727100 | Gains on Changes in Long-Term Assumptions | E | N | X | | | |
| 4 | 727200 | Losses on Changes in Long-Term Assumptions | E | N | X | | | |
| | | | | | | | | |
| **5** | **Net program costs including Assumption Changes:** | | | | | | | |
| | | | | | | | | |
| | **This line is calculated. Equals the sum of lines 3 through 4.** | | | | | | | |
| | | | | | | | | |
| **6** | **Costs not assigned to programs** | | | | | | | |
| 6 | 640000 | Benefit Expense | E | F/G/N | | | Q | |
| 6 | 680000 | Future Funded Expenses | E | F/N | | | Q | |
| 6 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | | | Q | |
| 6 | 690000 | Nonproduction Costs | E | F/N | | | Q | |
| 6 | 721000 | Losses on Disposition of Assets - Other | E | N | X | | Q | |
| 6 | 721100 | Losses on Disposition of Investments | E | F/N | X | A | Q | |
| 6 | 721200 | Losses on Disposition of Borrowings | E | F/G | X | | Q | |
| 6 | 728000 | Unrealized Losses | E | F/N | X | | Q | |
| 6 | 729000 | Other Losses | E | F/G/N | X | | Q | |
| 6 | 730000 | Extraordinary Items | E | N | X | | Q | |
| 6 | 750000 | Distribution of Income - Dividend | E | G/N | X | | Q | |
| 6 | 760000 | Changes in Actuarial Liability | E | N | | | Q | |
| | | | | | | | | |
| **7** | **Less: earned revenues not attributed to programs** | | | | | | | |

**USSGL Crosswalk - Statement of Net Cost**

| | | | USSGL Account Attributes | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Line No.** | **USSGL Acct.** | **USSGL Account Title** | **Begin/End** | **Fed/NonFed** | **Exch/Nonexch** | **Cust/Noncust** | **Program Indicator** | **Addl. Info.** |
| 7 | 531000 | Interest Revenue - Other | E | F/N | X | A | Q | |
| 7 | 531100 | Interest Revenue - Investments | E | F/N | X | A | Q | |
| 7 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F/N | X | A | Q | |
| 7 | 531300 | Interest Revenue - Subsidy Amortization | E | N | X | | Q | |
| 7 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | X | A | Q | |
| 7 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F/N | X | A | Q | |
| 7 | 531900 | Contra Revenue for Interest Revenue - Other | E | F/N | X | A | Q | |
| 7 | 590000 | Other Revenue | E | F/G/N | X | A | Q | |
| 7 | 590900 | Contra Revenue for Other Revenue | E | F/G/N | X | A | Q | |
| 7 | 711000 | Gains on Disposition of Assets - Other | E | N | X | | Q | |
| 7 | 711100 | Gains on Disposition of Investments | E | F/N | X | | Q | |
| 7 | 711200 | Gains on Disposition of Borrowings | E | F/G | X | | Q | |
| 7 | 718000 | Unrealized Gains | E | F/N | X | | Q | |
| 7 | 719000 | Other Gains | E | F/G/N | X | | Q | |
| | | | | | | | | |
| **8** | **Net cost of operations** | | | | | | | |
| | | | | | | | | |
| | **This line is calculated. Equals sum of lines 5 and 6 minus 7.** | | | | | | | |
| | | | | | | | | |

**Footnotes and Additional Information**

1. Use the USSGL account attribute domains as provided in USSGL SectionIV, page 4.

2. Excludes non-recurring cleanup costs.

3. Report stewardship costs separately.

**USSGL Crosswalk - Statement of Changes in Net Position**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Exch/Nonexch | Cust/Noncust | Budgetary Impact Indicator | Addl. Info. |
|---|---|---|---|---|---|---|---|
| | **Cumulative Results of Operations:** | | | | | | |
| | | | | | | | |
| **1** | **Beginning Balances** | | | | | | |
| 1 | 331000 | Cumulative Results of Operations | B | | | | |
| | | | | | | | |
| **2** | **Adjustments (+/-)** | | | | | | |
| | | | | | | | |
| **2a** | **Changes in Accounting Principles (+/-)** | | | | | | |
| 2a | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | | | | |
| 2a | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | | | | |
| | | | | | | | |
| **2b** | **Corrections of Errors (+/-)** | | | | | | |
| 2b | 570500 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | | | | |
| 2b | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | | | | |
| 2b | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | | | | |
| 2b | 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year | E | | | | |
| | | | | | | | |
| **3** | **Beginning Balances, as Adjusted** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sums of lines 1 through 2b.** | | | | | | |
| | | | | | | | |
| | **Budgetary Financing Sources:** | | | | | | |
| | | | | | | | |
| **4** | **Other Adjustments (Recissions, etc.) (+/-)** | | | | | | |
| 4 | 579000 | Other Financing Sources | E | | | D | 3 |
| 4 | 591900 | Revenue and Other Financing Sources - Cancellations | E | | | | |
| | | | | | | | |
| **5** | **Appropriations Used** | | | | | | |
| 5 | 570000 | Expended Appropriations | E | | | | 2 |
| | | | | | | | |
| **6** | **Nonexchange Revenue** | | | | | | |
| 6 | 531000 | Interest Revenue - Other | E | T | A | | |
| 6 | 531100 | Interest Revenue - Investments | E | T | A | | |
| 6 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | T | A | | |
| 6 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | T | A | | |
| 6 | 531800 | Contra Revenue for Interest Revenue - Investments | E | T | A | | |
| 6 | 531900 | Contra Revenue for Interest Revenue - Other | E | T | A | | |
| 6 | 532000 | Penalties and Fines Revenue | E | T | A | | |
| 6 | 532400 | Contra Revenue for Penalties and Fines | E | T | A | | |
| 6 | 540000 | Funded Benefit Program Revenue | E | T | | | |
| 6 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | T | | | |
| 6 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | T | A | | 4 |
| 6 | 580100 | Tax Revenue Collected - Individual | E | T | A | | 4 |
| 6 | 580200 | Tax Revenue Collected - Corporate | E | T | A | | 4 |
| 6 | 580300 | Tax Revenue Collected - Unemployment | E | T | A | | 4 |
| 6 | 580400 | Tax Revenue Collected - Excise | E | T | A | | 4 |
| 6 | 580500 | Tax Revenue Collected - Estate and Gift | E | T | A | | 4 |
| 6 | 580600 | Tax Revenue Collected - Customs | E | T | A | | 4 |

**USSGL Crosswalk - Statement of Changes in Net Position**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Exch/Nonexch | Cust/Noncust | Budgetary Impact Indicator | Addl. Info. |
|---|---|---|---|---|---|---|---|
| 6 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | T | A | | 4 |
| 6 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | T | A | | 4 |
| 6 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | T | A | | 4 |
| 6 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | T | A | | 4 |
| 6 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | T | A | | 4 |
| 6 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | T | A | | 4 |
| 6 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | T | A | | 4 |
| 6 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | T | A | | 4 |
| 6 | 583100 | Contra Revenue for Taxes - Individual | E | T | A | | 4 |
| 6 | 583200 | Contra Revenue for Taxes - Corporate | E | T | A | | 4 |
| 6 | 583300 | Contra Revenue for Taxes - Unemployment | E | T | A | | 4 |
| 6 | 583400 | Contra Revenue for Taxes - Excise | E | T | A | | 4 |
| 6 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | T | A | | 4 |
| 6 | 583600 | Contra Revenue for Taxes - Customs | E | T | A | | 4 |
| 6 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | T | A | | 4 |
| 6 | 589100 | Tax Revenue Refunds - Individual | E | T | A | | 4 |
| 6 | 589200 | Tax Revenue Refunds - Corporate | E | T | A | | 4 |
| 6 | 589300 | Tax Revenue Refunds - Unemployment | E | T | A | | 4 |
| 6 | 589400 | Tax Revenue Refunds - Excise | E | T | A | | 4 |
| 6 | 589500 | Tax Revenue Refunds - Estate and Gift | E | T | A | | 4 |
| 6 | 589600 | Tax Revenue Refunds - Customs | E | T | A | | 4 |
| 6 | 590000 | Other Revenue | E | T | A | D | |
| 6 | 590900 | Contra Revenue for Other Revenue | E | T | A | D | |
| | | | | | | | |
| **7** | **Donations and Forfeitures of Cash and Cash Equivalents** | | | | | | |
| 7 | 560000 | Donated Revenue - Financial Resources | E | T | A | | |
| 7 | 560900 | Contra Revenue for Donations - Financial Resources | E | T | A | | |
| 7 | 564000 | Forfeiture Revenue - Cash and Cash Equivalents | E | T | A | D | |
| 7 | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | E | T | A | D | |
| | | | | | | | |
| **8** | **Transfers-In/Out Without Reimbursement (+/-)** | | | | | | |
| 8 | 574000 | Appropriated Earmarked Receipts Transferred In | E | | | | |
| 8 | 574500 | Appropriated Earmarked Receipts Transferred Out | E | | | | |
| 8 | 575000 | Expenditure Financing Sources - Transfers-In | E | | | | |
| 8 | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other | E | | | | |
| 8 | 576000 | Expenditure Financing Sources - Transfers-Out | E | | | | |
| 8 | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other | E | | | | |
| 8 | 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | E | | | | |
| 8 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | | A | | |
| | | | | | | | |
| **9** | **Other (+/-)** | | | | | | |
| 9 | 579000 | Other Financing Sources | E | | | D | |
| 9 | 711000 | Gains on Disposition of Assets - Other | E | T | | D | |
| 9 | 711100 | Gains on Disposition of Investments | E | T | | D | |
| 9 | 711200 | Gains on Disposition of Borrowings | E | T | | D | |
| 9 | 718000 | Unrealized Gains | E | T | | D | |
| 9 | 719000 | Other Gains | E | T | | D | |
| 9 | 721000 | Losses on Disposition of Assets - Other | E | T | | D | |

**USSGL Crosswalk - Statement of Changes in Net Position**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Exch/Nonexch | Cust/Noncust | Budgetary Impact Indicator | Addl. Info. |
|---|---|---|---|---|---|---|---|
| 9 | 721100 | Losses on Disposition of Investments | E | T | A | D | |
| 9 | 721200 | Losses on Disposition of Borrowings | E | T | | D | |
| 9 | 728000 | Unrealized Losses | E | T | | D | |
| 9 | 729000 | Other Losses | E | T | | D | |
| 9 | 750000 | Distribution of Income - Dividend | E | T | | D | |
| | | | | | | | |
| | **Other Financing Sources (Non Exchange):** | | | | | | |
| | | | | | | | |
| **10** | **Donations and Forfeitures of Property** | | | | | | |
| 10 | 561000 | Donated Revenue - Nonfinancial Resources | E | T | | | |
| 10 | 561900 | Contra Donated Revenue - Nonfinancial Resources | E | T | | | |
| 10 | 565000 | Forfeiture Revenue - Forfeitures of Property | E | T | A | E | |
| 10 | 565900 | Contra Forfeiture Revenue - Forfeitures of Property | E | T | A | E | |
| | | | | | | | |
| **11** | **Transfers-In/Out Without Reimbursement (+/-)** | | | | | | |
| 11 | 572000 | Financing Sources Transferred In Without Reimbursement | E | | | | |
| 11 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | | | | |
| 11 | 575600 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | E | | | | |
| 11 | 577500 | Nonbudgetary Financing Sources Transferred In | E | | | | |
| 11 | 577600 | Nonbudgetary Financing Sources Transferred Out | E | | | | |
| 11 | 579200 | Financing Sources To Be Transferred Out - Contingent Liability | E | | | | |
| | | | | | | | |
| **12** | **Imputed Financing** | | | | | | |
| 12 | 578000 | Imputed Financing Sources | E | | | | |
| | | | | | | | |
| **13** | **Other (+/-)** | | | | | | |
| 13 | 579000 | Other Financing Sources | E | | | E | |
| 13 | 579100 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | E | | | E | |
| 13 | 579500 | Seigniorage | E | | | E | |
| 13 | 590000 | Other Revenue | E | T | A | E | |
| 13 | 590900 | Contra Revenue for Other Revenue | E | T | A | E | |
| 13 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | | A | E | |
| 13 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | | A | E | |
| 13 | 711000 | Gains on Disposition of Assets - Other | E | T | | E | |
| 13 | 711100 | Gains on Disposition of Investments | E | T | | E | |
| 13 | 711200 | Gains on Disposition of Borrowings | E | T | | E | |
| 13 | 718000 | Unrealized Gains | E | T | | E | |
| 13 | 719000 | Other Gains | E | T | | E | |
| 13 | 721000 | Losses on Disposition of Assets - Other | E | T | | E | |
| 13 | 721100 | Losses on Disposition of Investments | E | T | A | E | |
| 13 | 721200 | Losses on Disposition of Borrowings | E | T | | E | |
| 13 | 728000 | Unrealized Losses | E | T | | E | |
| 13 | 729000 | Other Losses | E | T | | E | |
| 13 | 750000 | Distribution of Income - Dividend | E | T | | E | |
| | | | | | | | |
| **14** | **Total Financing Sources** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of lines 4 through 13.** | | | | | | |

USSGL Crosswalk - Statement of Changes in Net Position

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Exch/Nonexch | Cust/Noncust | Budgetary Impact Indicator | Addl. Info. |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **15** | **Net Cost of Operations (+/-)** | | | | | | |
| | | | | | | | |
| | **Net Cost of Operations (+/-)** | | | | | | |
| | | | | | | | |
| **16** | **Net Change** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of lines 14 minus 15.** | | | | | | |
| | | | | | | | |
| **17** | **Cumulative Results of Operations** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of lines 3 and 16.** | | | | | | |
| | | | | | | | |
| | **Unexpended Appropriations:** | | | | | | |
| | | | | | | | |
| **18** | **Beginning Balances** | | | | | | |
| 18 | 310000 | Unexpended Appropriations - Cumulative | B | | | | |
| | | | | | | | |
| **19** | **Adjustments (+/-)** | | | | | | |
| | | | | | | | |
| **19a** | **Changes in Accounting Principles (+/-)** | | | | | | |
| 19a | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | | | | |
| | | | | | | | |
| **19b** | **Corrections of Errors (+/-)** | | | | | | |
| 19b | 310500 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | | | | |
| 19b | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | | | | |
| | | | | | | | |
| **20** | **Beginning Balances, as Adjusted** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of lines 18 through 19b.** | | | | | | |
| | | | | | | | |
| | **Budgetary Financing Sources:** | | | | | | |
| | | | | | | | |
| **21** | **Appropriations Received** | | | | | | |
| 21 | 310100 | Unexpended Appropriations - Appropriations Received | E | | | | 6 |
| | | | | | | | |
| **22** | **Appropriations Transferred-In/Out (+/-)** | | | | | | |
| 22 | 310200 | Unexpended Appropriations - Transfers-In | E | | | | 2 |
| 22 | 310300 | Unexpended Appropriations - Transfers-Out | E | | | | 2 |
| | | | | | | | |
| **23** | **Other Adjustments (Recissions, etc.) (+/-)** | | | | | | |
| 23 | 310600 | Unexpended Appropriations - Adjustments | E | | | | 2 |
| | | | | | | | |
| **24** | **Appropriations Used** | | | | | | |
| 24 | 310700 | Unexpended Appropriations - Used | E | | | | |
| | | | | | | | |
| **25** | **Total Budgetary Financing Sources** | | | | | | |
| | | | | | | | |

USSGL Crosswalk - Statement of Changes in Net Position

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|
| | | | Begin/End | Exch/Nonexch | Cust/Noncust | Budgetary Impact Indicator | Addl. Info. |
| | This line is calculated. Equals sum of lines 21 through 24. | | | | | | |
| | | | | | | | |
| 26 | Total Unexpended Appropriations | | | | | | |
| | | | | | | | |
| | This line is calculated. Equals sum of lines 20 and 25. | | | | | | |
| | | | | | | | |
| 27 | Net Position (Note 5) | | | | | | |
| | | | | | | | |
| | This line is calculated. Equals sum of lines 17 and 26. | | | | | | |
| | | | | | | | |

**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/non-custodial 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.

**USSGL Crosswalk - Statement of Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| | **Budgetary Resources:** | | | | | | | | |
| | | | | | | | | | |
| **1000** | **Unobligated balance brought forward, Oct 1** | | | | | | | | |
| 1000 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | D/C | B | | | U | EG | 3 |
| 1000 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D/C | B | B/P | | U/E | ES/ET | 3 |
| 1000 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | D/C | B | | | U/E | EG/ES/ET | 3 |
| 1000 | 413600 | Contract Authority To Be Liquidated by Trust Funds | D/C | B | | | U | ET | 3 |
| 1000 | 413700 | Transfers of Contract Authority - Allocation | D/C | B | | F | U/E | ET | 3 |
| 1000 | 413900 | Contract Authority Carried Forward | D/C | B | | | U/E | ET | 3 |
| 1000 | 414900 | Borrowing Authority Carried Forward | D/C | B | | | U/E | EG/EP/ER/ES/ET | 3 |
| 1000 | 415300 | Transfers of Contract Authority - Nonallocation | D/C | B | | F | U | ET | 3 |
| 1000 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | B | | F | U/E | EP/ES/ET | 3 |
| 1000 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | D/C | B | | | U/E | EG/ES/ET | 3 |
| 1000 | 417200 | Nonallocation Transfers of Invested Balances - Payable | D/C | B | | | U/E | EP/ES/ET | 3 |
| 1000 | 420100 | Total Actual Resources - Collected | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 422100 | Unfilled Customer Orders Without Advance | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 422200 | Unfilled Customer Orders With Advance | D/C | B | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 428300 | Interest Receivable From Treasury | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 428500 | Receivable From the Liquidating Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 428600 | Receivable From the Financing Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 428700 | Other Federal Receivables | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 429500 | Adjustments to the Exchange Stabilization Fund | D/C | B | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | D/P/S | | U | EG/EP/ER/ES/ET | 3 |
| 1000 | 439400 | Receipts Unavailable for Obligation Upon Collection | D/C | B | | | U | ES/ET | 3 |
| 1000 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | B | C/P | | U | ES/ET | 3 |
| 1000 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | B | C/P | | U/E | EG | 3 |
| 1000 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | D/C | B | S | | U | EG/EP/ER | 3 |
| 1000 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | B | | | U | EG/ER | 3 |
| | | | | | | | | | |
| **1020** | **Adjustment to unobligated balance brought forward, Oct 1 (+ or -) (Note 28)** | | | | | | | | |
| 1020 | 411100 | Debt Liquidation Appropriations | D/C | E | D/P | | U/E | EG/EP/ER | |
| 1020 | 411200 | Liquidation of Deficiency - Appropriations | D/C | E | | | U/E | EG/EP/ER | |
| 1020 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | D/C | E | D/P | | U/E | ES/ET | |
| 1020 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | D/C | E | D/P | | U/E | ES/ET | |
| 1020 | 411500 | Loan Subsidy Appropriation | D/C | E | D/P | | U/E | EG/EP/ER | |
| 1020 | 411600 | Debt Forgiveness Appropriation | D/C | E | P | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 411700 | Loan Administrative Expense Appropriation | D/C | E | D/P | | U/E | EG/EP/ER | |
| 1020 | 411800 | Reestimated Loan Subsidy Appropriation | D/C | E | | | U/E | EG/EP/ER | |
| 1020 | 411900 | Other Appropriations Realized | D/C | E | D/E/F/P | | U/E | EC/EG/EM/EP/ER/ES/ET | |
| 1020 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | D/C | E | P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | D/C | E | | | U | EG | |
| 1020 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | D/C | E | P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | D/C | E | | | U/E | ES/ET | |
| 1020 | 412500 | Loan Modification Adjustment Transfer Appropriation | D/C | E | | | U/E | EG/EP/ER | |
| 1020 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D/C | E | B/P | | U/E | ET | |
| 1020 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | D/C | E | | | U/E | ET | |
| 1020 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | D/C | E | B/P | | U/E | EG/ES/ET | |
| 1020 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | D/C | E | B/P | | U/E | EG/ES/ET | |
| 1020 | 413000 | Appropriation To Liquidate Contract Authority Withdrawn | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 413100 | Current-Year Contract Authority Realized | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 413200 | Substitution of Contract Authority | D/C | E | S | | U/E | ER | |
| 1020 | 413300 | Decreases to Indefinite Contract Authority | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

**USSGL Crosswalk - Statement of Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| 1020 | 413400 | Contract Authority Withdrawn | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 413500 | Contract Authority Liquidated | D/C | E | P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 413600 | Contract Authority To Be Liquidated by Trust Funds | D/C | E | | | U | ET | |
| 1020 | 413700 | Transfers of Contract Authority - Allocation | D/C | E | | F | U/E | ET | |
| 1020 | 413800 | Appropriation To Liquidate Contract Authority | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 414000 | Substitution of Borrowing Authority | D/C | E | B/P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 414100 | Current-Year Borrowing Authority Realized | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 414400 | Borrowing Authority Withdrawn | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 414600 | Actual Repayments of Debt, Current-Year Authority | D/C | E | B/P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 414700 | Actual Repayments of Debt, Prior-Year Balances | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 415000 | Reappropriations - Transfers-In | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | D/C | E | S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 415300 | Transfers of Contract Authority - Nonallocation | D/C | E | | F | U | ET | |
| 1020 | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | D/C | E | | | U | ET | |
| 1020 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | D/C | E | | | U | EG/EP/ER | |
| 1020 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | E | | F | U/E | EP/ES/ET | |
| 1020 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 417000 | Transfers - Current-Year Authority | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | D/C | E | | | U/E | EG/ES/ET | |
| 1020 | 417200 | Nonallocation Transfers of Invested Balances - Payable | D/C | E | | | U/E | EP/ES/ET | |
| 1020 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 417600 | Allocation Transfers of Prior-Year Balances | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 419000 | Transfers - Prior-Year Balances | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 419200 | Balance Transfers - Unexpired to Expired | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 419600 | Balance Transfer-In - Expired to Expired | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 419700 | Balance Transfer-Out - Expired to Expired | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 421200 | Liquidation of Deficiency - Offsetting Collections | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 422200 | Unfilled Customer Orders With Advance | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 423000 | Unfilled Customer Orders Without Advance - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 423400 | Other Federal Receivables - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 425200 | Reimbursements and Other Income Earned - Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 425500 | Expenditure Transfers from Trust Funds - Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 426000 | Actual Collections of "governmental-type" Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 426100 | Actual Collections of Business-Type Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 426200 | Actual Collections of Loan Principal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 426300 | Actual Collections of Loan Interest | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 426400 | Actual Collections of Rent | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 426500 | Actual Collections From Sale of Foreclosed Property | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 427100 | Actual Program Fund Subsidy Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 427300 | Interest Collected From Treasury | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 427500 | Actual Collections From Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

**USSGL Crosswalk - Statement of Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| 1020 | 427600 | Actual Collections From Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 427700 | Other Actual Collections - Federal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 428500 | Receivable From the Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 428600 | Receivable From the Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 428700 | Other Federal Receivables | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 429500 | Adjustments to the Exchange Stabilization Fund | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 435000 | Canceled Authority | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 435100 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 435500 | Cancellation of Appropriation From Unavailable Receipts | D/C | E | | | U/E | ES/ET | |
| 1020 | 435600 | Cancellation of Appropriation From Invested Balances | D/C | E | | | U/E | ES/ET | |
| 1020 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | D/C | E | | | U/E | ES/ET | |
| 1020 | 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 438200 | Temporary Reduction - New Budget Authority | D/C | E | D/P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 438300 | Temporary Reduction - Prior-Year Balances | D/C | E | D/P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | D/P/S | | U | EG/EP/ER/ES/ET | |
| 1020 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | D/C | E | D/P | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | D/C | E | P | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 439000 | Reappropriations - Transfers-Out | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 439100 | Adjustments to Indefinite Appropriations | D/C | E | | | U/E | EG/EP/ER | |
| 1020 | 439200 | Permanent Reduction - New Budget Authority | D/C | E | B/C/D/P/R/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 439300 | Permanent Reduction - Prior-Year Balances | D/C | E | B/C/D/P/R/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 439400 | Receipts Unavailable for Obligation Upon Collection | D/C | E | | | U | ES/ET | |
| 1020 | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET | |
| 1020 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | E | C/P | | U/E | EG/ES/ET | |
| 1020 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | D/C | E | S | | U | EG/EP/ER | |
| 1020 | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | E | | | U | EG/ER | |
| 1020 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **1020.5** | **Unobligated balance brought forward, Oct 1, as adjusted** | | | | | | | | |
| | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1000 and 1020.** | | | | | | | | |
| | | | | | | | | | |
| **1021** | **Recoveries of prior year unpaid obligations** | | | | | | | | |
| 1021 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1021 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **1043** | **Other changes in unobligated balance (+ or -)** | | | | | | | | |
| 1043 | 404800 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |

**USSGL Crosswalk - Statement of Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| 1043 | 413400 | Contract Authority Withdrawn | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 414400 | Borrowing Authority Withdrawn | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 414700 | Actual Repayments of Debt, Prior-Year Balances | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 415300 | Transfers of Contract Authority - Nonallocation | D/C | E | | F | U | ET | 1 |
| 1043 | 415300 | Transfers of Contract Authority - Nonallocation | D/C | B | | F | U | ET | 1 |
| 1043 | 417600 | Allocation Transfers of Prior-Year Balances | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 418000 | Anticipated Transfers - Prior-Year Balances | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1043 | 419000 | Transfers - Prior-Year Balances | D/C | E | | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 419200 | Balance Transfers - Unexpired to Expired | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 419600 | Balance Transfer-In - Expired to Expired | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 419700 | Balance Transfer-Out - Expired to Expired | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | C | E | | F | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | D | E | | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 429500 | Adjustments to the Exchange Stabilization Fund | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 429500 | Adjustments to the Exchange Stabilization Fund | D/C | B | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 431000 | Anticipated Recoveries of Prior-Year Obligations | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1043 | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 435000 | Canceled Authority | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 435000 | Canceled Authority | D/C | E | | | U | EG/EM/ER/ES/ET/TR | |
| 1043 | 435100 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 435500 | Cancellation of Appropriation From Unavailable Receipts | D/C | E | | | U/E | ES/ET | |
| 1043 | 435600 | Cancellation of Appropriation From Invested Balances | D/C | E | | | U/E | ES/ET | |
| 1043 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | C | E | | | U/E | ES/ET | |
| 1043 | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | D/C | E | | | U | ES/ET | |
| 1043 | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | D/C | E | | | U | ES/ET | |
| | | | | | | | | | |
| **1051** | **Unobligated balance from prior year budget authority, net** | | | | | | | | |
| | | | | | | | | | |
| | **This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, and 1043** | | | | | | | | |
| | | | | | | | | | |
| **1290** | **Appropriations (discretionary and mandatory)** | | | | | | | | |
| 1290 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | D/C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 411100 | Debt Liquidation Appropriations | D/C | E | D/P | | U | EG/EP/ER | |
| 1290 | 411200 | Liquidation of Deficiency - Appropriations | D/C | E | | | U | EG/EP/ER | |
| 1290 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | D/C | E | D/P | | U | ES/ET | |
| 1290 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | D/C | E | D/P | | U | ES/ET | |
| 1290 | 411500 | Loan Subsidy Appropriation | D/C | E | D/P | | U | EG/EP/ER | |
| 1290 | 411600 | Debt Forgiveness Appropriation | D/C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 411700 | Loan Administrative Expense Appropriation | D/C | E | D/P | | U | EG/EP/ER | |
| 1290 | 411800 | Reestimated Loan Subsidy Appropriation | D/C | E | | | U | EG/EP/ER | |
| 1290 | 411900 | Other Appropriations Realized | D/C | E | P | | E | EC/EG/EM/EP/ER/ES/ET | |
| 1290 | 411900 | Other Appropriations Realized | D/C | E | D/E/F/P | | U | EC/EG/EM/EP/ER/ES/ET | |
| 1290 | 412000 | Anticipated Indefinite Appropriations | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1290 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | D/C | E | P | | U | ES/ET | |
| 1290 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | D/C | E | | | U | EG | 1 |
| 1290 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | D/C | B | | | U | EG | 1 |
| 1290 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | D/C | E | P | | U/E | EG/ES/ET | |
| 1290 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | D/C | E | | | U | ES/ET | |
| 1290 | 412500 | Loan Modification Adjustment Transfer Appropriation | D/C | E | | | U | EG/EP/ER | |
| 1290 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | C | E | P | | U/E | ET | 1 |
| 1290 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | D/C | E | | | U/E | EG/ET | 1 |
| 1290 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | D/C | B | | | U/E | EG/ET | 1 |
| 1290 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | D/C | E | P | | U/E | EG/ES/ET | |

**USSGL Crosswalk - Statement of Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| 1290 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | D/C | E | P | | U/E | EG/ES/ET | |
| 1290 | 413000 | Appropriation To Liquidate Contract Authority Withdrawn | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 413500 | Contract Authority Liquidated | D/C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 413600 | Contract Authority To Be Liquidated by Trust Funds | D/C | E | | | U | ET | 1 |
| 1290 | 413600 | Contract Authority To Be Liquidated by Trust Funds | D/C | B | | | U | ET | 1 |
| 1290 | 413800 | Appropriation To Liquidate Contract Authority | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 414000 | Substitution of Borrowing Authority | D/C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 414600 | Actual Repayments of Debt, Current-Year Authority | D/C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 414600 | Actual Repayments of Debt, Current-Year Authority | D/C | E | B | | U | ES/ET | |
| 1290 | 415000 | Reappropriations - Transfers-In | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | D/C | E | | | U | ET | |
| 1290 | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | D/C | E | P | | U | EG | |
| 1290 | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | D/C | E | | | U | ES/ET | |
| 1290 | 416000 | Anticipated Transfers - Current-Year Authority | D/C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 416500 | Allocations of Authority - Anticipated From Invested Balances | D/C | E | B/C/D/P/R/S | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1290 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | E | | F | U/E | EP/ES/ET | 1 |
| 1290 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | B | | F | U/E | EP/ES/ET | 1 |
| 1290 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | D/C | E | | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 417000 | Transfers - Current-Year Authority | D/C | E | P | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | D | E | | | U/E | ES/ET | 1 |
| 1290 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | D | B | | | U/E | ES/ET | 1 |
| 1290 | 417200 | Nonallocation Transfers of Invested Balances - Payable | C | E | | | U/E | ES/ET | 1 |
| 1290 | 417200 | Nonallocation Transfers of Invested Balances - Payable | C | B | | | U/E | ES/ET | 1 |
| 1290 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | D/C | E | | F | U/E | ES/ET | |
| 1290 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | D/C | E | P | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D/C | E | P/R | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D/C | E | P | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities | D/C | E | | | U | EG | |
| 1290 | 438200 | Temporary Reduction - New Budget Authority | D/C | E | D/P | | U | ES/ET | |
| 1290 | 438300 | Temporary Reduction - Prior-Year Balances | D/C | E | D/P | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | P | | U | ET | 1 |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | P | | U | ET | 1 |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | D | | U | EG/ET | 1 |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | D | | U | EG/ET | 1 |
| 1290 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | D/C | E | P | | U | ES/ET | |
| 1290 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | D/C | E | P | | U | ES/ET | |
| 1290 | 439000 | Reappropriations - Transfers-Out | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 439100 | Adjustments to Indefinite Appropriations | D/C | E | | | E | EG | |
| 1290 | 439100 | Adjustments to Indefinite Appropriations | D/C | E | | | U | EG/EP/ER | |
| 1290 | 439200 | Permanent Reduction - New Budget Authority | D/C | E | D/P/R | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 439300 | Permanent Reduction - Prior-Year Balances | D/C | E | B/D/P/R/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 439400 | Receipts Unavailable for Obligation Upon Collection | D/C | E | | | U | ES/ET | 1 |
| 1290 | 439400 | Receipts Unavailable for Obligation Upon Collection | D/C | B | | | U | ES/ET | 1 |
| 1290 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | D/C | E | D/P/R | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | E | P | | U/E | EG | 1 |
| 1290 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | B | P | | U/E | EG | 1 |
| 1290 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | E | P | | U | ES/ET | 1 |
| 1290 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | B | P | | U | ES/ET | 1 |
| | | | | | | | | | |
| **1490** | **Borrowing authority (discretionary and mandatory)** | | | | | | | | |
| 1490 | 404200 | Estimated Indefinite Borrowing Authority | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1490 | 404400 | Anticipated Reductions to Borrowing Authority | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1490 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | D/C | E | B | | U | EP | 2 |
| 1490 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D/C | E | B | | U | ES/ET | |
| 1490 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D/C | B | B | | U | ES/ET | |

**USSGL Crosswalk - Statement of Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| 1490 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | D/C | E | B | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1490 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | D/C | E | B | | U | ES/ET | |
| 1490 | 414100 | Current-Year Borrowing Authority Realized | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1490 | 414200 | Actual Repayment of Borrowing Authority Converted to Cash | D/C | E | | | U | EP | |
| 1490 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1490 | 414600 | Actual Repayments of Debt, Current-Year Authority | D/C | E | B | | U | EP | |
| 1490 | 439200 | Permanent Reduction - New Budget Authority | D/C | E | B | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **1690** | **Contract authority (discretionary and mandatory)** | | | | | | | | |
| 1690 | 403200 | Estimated Indefinite Contract Authority | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1690 | 403400 | Anticipated Adjustments to Contract Authority | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1690 | 413100 | Current-Year Contract Authority Realized | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1690 | 413300 | Decreases to Indefinite Contract Authority | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1690 | 413700 | Transfers of Contract Authority - Allocation | D/C | E | | F | U/E | ET | 1 |
| 1690 | 413700 | Transfers of Contract Authority - Allocation | D/C | B | | F | U/E | ET | 1 |
| 1690 | 415300 | Transfers of Contract Authority - Nonallocation | D/C | E | | F | U | ET | 1 |
| 1690 | 415300 | Transfers of Contract Authority - Nonallocation | D/C | B | | F | U | ET | 1 |
| 1690 | 416000 | Anticipated Transfers - Current-Year Authority | D/C | E | C | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1690 | 439200 | Permanent Reduction - New Budget Authority | D/C | E | C | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1690 | 439300 | Permanent Reduction - Prior-Year Balances | D/C | E | C | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1690 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | D/C | E | C | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1690 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | E | C | | U | EG/ES/ET | 1 |
| 1690 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | B | C | | U | EG/ES/ET | 1 |
| | | | | | | | | | |
| **1890** | **Spending authority from offsetting collections (discretionary and mandatory)** | | | | | | | | |
| 1890 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1890 | 406000 | Anticipated Collections From Non-Federal Sources | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1890 | 407000 | Anticipated Collections From Federal Sources | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1890 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 413200 | Substitution of Contract Authority | D/C | E | S | | U | ER | |
| 1890 | 413500 | Contract Authority Liquidated | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 414000 | Substitution of Borrowing Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 414600 | Actual Repayments of Debt, Current-Year Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 416000 | Anticipated Transfers - Current-Year Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 417000 | Transfers - Current-Year Authority | D/C | E | S | F | U | EC/EG/EM/EP/ER/ET/TR | |
| 1890 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | D | E | | | U/E | EG | 1 |
| 1890 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | D | B | | | U/E | EG | 1 |
| 1890 | 417200 | Nonallocation Transfers of Invested Balances - Payable | C | E | | | U/E | EP | 1 |
| 1890 | 417200 | Nonallocation Transfers of Invested Balances - Payable | C | B | | | U/E | EP | 1 |
| 1890 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | D/C | E | | F | U/E | EG/EP | |
| 1890 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | D/C | E | S | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1890 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D/C | E | S | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 421000 | Anticipated Reimbursements and Other Income | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1890 | 421200 | Liquidation of Deficiency - Offsetting Collections | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 421500 | Anticipated Expenditure Transfers from Trust Funds | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1890 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 422100 | Unfilled Customer Orders Without Advance | D/C | B | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 422200 | Unfilled Customer Orders With Advance | D/C | E | | E | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 422200 | Unfilled Customer Orders With Advance | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |

**USSGL Crosswalk - Statement of Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| 1890 | 425200 | Reimbursements and Other Income Earned - Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 425500 | Expenditure Transfers from Trust Funds - Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 426000 | Actual Collections of "governmental-type" Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 426100 | Actual Collections of Business-Type Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 426200 | Actual Collections of Loan Principal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 426300 | Actual Collections of Loan Interest | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 426400 | Actual Collections of Rent | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 426500 | Actual Collections From Sale of Foreclosed Property | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 427100 | Actual Program Fund Subsidy Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 427300 | Interest Collected From Treasury | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 427500 | Actual Collections From Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 427600 | Actual Collections From Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 427700 | Other Actual Collections - Federal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 428300 | Interest Receivable From Treasury | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 428500 | Receivable From the Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 428500 | Receivable From the Liquidating Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 428600 | Receivable From the Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 428600 | Receivable From the Financing Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 428700 | Other Federal Receivables | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 428700 | Other Federal Receivables | C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 438200 | Temporary Reduction - New Budget Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 438300 | Temporary Reduction - Prior-Year Balances | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | S | | U | EG/EP/ER/ET | 1 |
| 1890 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | S | | U | EG/EP/ER/ET | 1 |
| 1890 | 439200 | Permanent Reduction - New Budget Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1890 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | D/C | E | S | | U | EG/EP/ER | 1 |
| 1890 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | D/C | B | S | | U | EG/EP/ER | 1 |
| 1890 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **1910** | **Total budgetary resources** | | | | | | | | |
| | | | | | | | | | |
| | **This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, 1043, 1290, 1490, 1690, and 1890.** | | | | | | | | |
| | | | | | | | | | |
| | **Status of Budgetary Resources:** | | | | | | | | |
| | | | | | | | | | |
| **2190** | **Obligations incurred (Note 31)** | | | | | | | | |
| 2190 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 2190 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 2190 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 2190 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 2190 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2190 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2190 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 2190 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 2190 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2190 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | E | | | U | EG/ER | 1 |
| 2190 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | B | | | U | EG/ER | 1 |
| 2190 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2190 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 4 |

**USSGL Crosswalk - Statement of Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| | **Unobligated balance, end of year:** | | | | | | | | |
| | | | | | | | | | |
| **2204** | **Apportioned** | | | | | | | | |
| 2204 | 451000 | Apportionments | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2204 | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 2204 | 461000 | Allotments - Realized Resources | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2204 | 470000 | Commitments - Programs Subject to Apportionment | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **2304** | **Exempt from apportionment** | | | | | | | | |
| 2304 | 462000 | Unobligated Funds Exempt From Apportionment | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2304 | 469000 | Anticipated Resources - Programs Exempt From Apportionment | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 2304 | 472000 | Commitments - Programs Exempt From Apportionment | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **2404** | **Unapportioned** | | | | | | | | |
| 2404 | 406000 | Anticipated Collections From Non-Federal Sources | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 2404 | 407000 | Anticipated Collections From Federal Sources | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 2404 | 421000 | Anticipated Reimbursements and Other Income | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 2404 | 431000 | Anticipated Recoveries of Prior-Year Obligations | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 2404 | 442000 | Unapportioned Authority - Pending Rescission | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2404 | 443000 | Unapportioned Authority - OMB Deferral | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2404 | 445000 | Unapportioned Authority | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2404 | 463000 | Funds Not Available for Commitment/Obligation | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2404 | 465000 | Allotments - Expired Authority | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **2490** | **total unobligated balance, end of year** | | | | | | | | |
| | | | | | | | | | |
| | **This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404.** | | | | | | | | |
| | | | | | | | | | |
| **2500** | **Total budgetary resources** | | | | | | | | |
| | | | | | | | | | |
| | **This line is calculated. Equals sum of SBR lines 2190 and 2490.** | | | | | | | | |
| | | | | | | | | | |
| | **Change in obligated balance:** | | | | | | | | |
| | | | | | | | | | |
| | **Unpaid obligations** | | | | | | | | |
| | | | | | | | | | |
| **3000** | **Unpaid obligations, brought forward, Oct 1** | | | | | | | | |
| 3000 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3000 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **3006** | **Adjustment to unpaid obligations, start of year (+ or -) (Note 28) /6** | | | | | | | | |
| 3006 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3006 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3006 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3006 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

**USSGL Crosswalk - Statement of Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| 3006 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3006 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3006 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3006 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **3012** | **Obligations incurred** | | | | | | | | |
| 3012 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3012 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3012 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3012 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3012 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3012 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3012 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3012 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3012 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3012 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | E | | | U | EG/ER | 1 |
| 3012 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | B | | | U | EG/ER | 1 |
| 3012 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3012 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **3020** | **Outlays (gross) (-)** | | | | | | | | |
| 3020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3020 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3020 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3020 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | E | | | U | EG/ER | 1 |
| 3020 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | B | | | U | EG/ER | 1 |
| 3020 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **3032** | **Actual transfers, unpaid obligations (net) (+ or -)** | | | | | | | | |
| 3032 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3032 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **3042** | **Recoveries of prior year unpaid obligations (-)** | | | | | | | | |
| 3042 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3042 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **3050** | **Unpaid obligations, end of year (gross)** | | | | | | | | |
| 3050 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3050 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3050 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3050 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3050 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3050 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3050 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3050 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| | **Uncollected payments:** | | | | | | | | |
| | | | | | | | | | |
| **3060** | **Uncollected pymts, Fed sources, brought forward, Oct 1 (-)** | | | | | | | | |
| 3060 | 422100 | Unfilled Customer Orders Without Advance | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3060 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3060 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3060 | 428300 | Interest Receivable From Treasury | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3060 | 428500 | Receivable From the Liquidating Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3060 | 428600 | Receivable From the Financing Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3060 | 428700 | Other Federal Receivables | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

**USSGL Crosswalk - Statement of Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| **3066** | **Adjustments to uncollected pymts, Fed sources, start of year (+ or -) (Note 28)** | | | | | | | | |
| 3066 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3066 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3066 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3066 | 423000 | Unfilled Customer Orders Without Advance - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3066 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3066 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3066 | 423400 | Other Federal Receivables - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3066 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3066 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3066 | 428500 | Receivable From the Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3066 | 428600 | Receivable From the Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3066 | 428700 | Other Federal Receivables | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| **3072** | **Change in uncollected pymts, Fed sources (+ or-)** | | | | | | | | |
| 3072 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3072 | 422100 | Unfilled Customer Orders Without Advance | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3072 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3072 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3072 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3072 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3072 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3072 | 428300 | Interest Receivable From Treasury | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3072 | 428500 | Receivable From the Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3072 | 428500 | Receivable From the Liquidating Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3072 | 428600 | Receivable From the Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3072 | 428600 | Receivable From the Financing Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3072 | 428700 | Other Federal Receivables | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3072 | 428700 | Other Federal Receivables | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| **3082** | **Actual transfers, uncollected pymts, Fed sources (net) (+ or -)** | | | | | | | | |
| 3082 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3082 | 423000 | Unfilled Customer Orders Without Advance - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3082 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3082 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3082 | 423400 | Other Federal Receivables - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| **3090** | **Uncollected pymts, Fed sources, end of year (-)** | | | | | | | | |
| 3090 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 | 423000 | Unfilled Customer Orders Without Advance - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 | 423400 | Other Federal Receivables - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 | 428500 | Receivable From the Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ES/ET/TR | |
| 3090 | 428600 | Receivable From the Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 | 428700 | Other Federal Receivables | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | **Memorandum (non-add) entries** | | | | | | | | |
| | | | | | | | | | |
| **3100** | **Obligated balance, start of year (+ or -)** | | | | | | | | |
| | | | | | | | | | |
| | **This line is calculated. Equals sum of SBR lines 3000, 3006, 3060, 3066** | | | | | | | | |

**USSGL Crosswalk - Statement of Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| **3200** | **Obligated balance, end of year (net)** | | | | | | | | |
| | | | | | | | | | |
| | **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** | | | | | | | | |
| | | | | | | | | | |
| | **Budget Authority and Outlays, Net:** | | | | | | | | |
| | | | | | | | | | |
| **4175** | **Budget authority, gross (discretionary and mandatory)** | | | | | | | | |
| | | | | | | | | | |
| **4177** | **Actual offsetting collections (discretionary and mandatory) (-)** | | | | | | | | |
| 4177 | 421200 | Liquidation of Deficiency - Offsetting Collections | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 422200 | Unfilled Customer Orders With Advance | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 4177 | 422200 | Unfilled Customer Orders With Advance | D/C | B | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 4177 | 425200 | Reimbursements and Other Income Earned - Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 425500 | Expenditure Transfers from Trust Funds - Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 426000 | Actual Collections of "governmental-type" Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 426100 | Actual Collections of Business-Type Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 426200 | Actual Collections of Loan Principal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 426300 | Actual Collections of Loan Interest | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 426400 | Actual Collections of Rent | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 426500 | Actual Collections From Sale of Foreclosed Property | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 427100 | Actual Program Fund Subsidy Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 427300 | Interest Collected From Treasury | D/C | E | | | U | EG/EP/ER/TR | |
| 4177 | 427500 | Actual Collections From Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 427600 | Actual Collections From Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 427700 | Other Actual Collections - Federal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D/C | E | | | U | EP/ER/TR | |
| 4177 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **4178** | **Change in uncollected customer payments from Federal Sources (discretionary and mandatory) (+ or -)** | | | | | | | | |
| 4178 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 422100 | Unfilled Customer Orders Without Advance | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 428300 | Interest Receivable From Treasury | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 428500 | Receivable From the Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 428500 | Receivable From the Liquidating Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 428600 | Receivable From the Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 428600 | Receivable From the Financing Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 428700 | Other Federal Receivables | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 428700 | Other Federal Receivables | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **4179** | **Anticipated offsetting collections (discretionary and mandatory) (+ or -)** | | | | | | | | |
| 4179 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4179 | 406000 | Anticipated Collections From Non-Federal Sources | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 4179 | 407000 | Anticipated Collections From Federal Sources | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 4179 | 416000 | Anticipated Transfers - Current-Year Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4179 | 421000 | Anticipated Reimbursements and Other Income | D | E | | | U | EC/EG/EM/EP/ER/ES/TR | 2 |
| 4179 | 421500 | Anticipated Expenditure Transfers from Trust Funds | D/C | E | | | U | EC/EG/EP/ER/ES/ET/TR | 2 |

**USSGL Crosswalk - Statement of Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| **4180** | **Budget authority, net (discretionary and mandatory)** | | | | | | | | |
| | | | | | | | | | |
| | **This line is calculated. Equals sum of SBR lines 4175, 4177, 4178 and 4179.** | | | | | | | | |
| | | | | | | | | | |
| **4185** | **Outlays, gross (discretionary and mandatory)** | | | | | | | | |
| 4185 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 4185 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 4185 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4185 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4185 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | E | | | U | EG/ER | 1 |
| 4185 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | B | | | U | EG/ER | 1 |
| 4185 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **4187** | **Actual offsetting collections (discretionary and mandatory) (-)** | | | | | | | | |
| 4187 | 421200 | Liquidation of Deficiency - Offsetting Collections | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 422200 | Unfilled Customer Orders With Advance | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 4187 | 422200 | Unfilled Customer Orders With Advance | D/C | B | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 4187 | 425200 | Reimbursements and Other Income Earned - Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 425500 | Expenditure Transfers from Trust Funds - Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426000 | Actual Collections of "governmental-type" Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426100 | Actual Collections of Business-Type Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426200 | Actual Collections of Loan Principal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426300 | Actual Collections of Loan Interest | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426400 | Actual Collections of Rent | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426500 | Actual Collections From Sale of Foreclosed Property | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 427100 | Actual Program Fund Subsidy Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 427300 | Interest Collected From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 427500 | Actual Collections From Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 427600 | Actual Collections From Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 427700 | Other Actual Collections - Federal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **4190** | **Outlays, net (discretionary and mandatory)** | | | | | | | | |
| | | | | | | | | | |
| | **This line is calculated. Equals sum of SBR lines 4185 and 4187.** | | | | | | | | |
| | | | | | | | | | |
| **4200** | **Distributed offsetting receipts (-) /4** | | | | | | | | |
| | | | | | | | | | |
| | **(Not supported by USSGL)** | | | | | | | | |
| | | | | | | | | | |
| **4210** | **Agency outlays, net (discretionary and mandatory)** | | | | | | | | |
| | | | | | | | | | |
| | **(Not supported by USSGL)** | | | | | | | | |
| | | | | | | | | | |

**Footnotes and Additional Information**

1. When the same SBR line number uses both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance.

2. Anticipated amounts should be zero for the yearend preclosing trial balance.

3. The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

4. Distributed offsetting receipt accounts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must equal cash deposits for distributed offsetting receipts to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts. Refer to the Quarterly Distributed Offsetting Receipts by Department Reports published by FMS at www.fms.treas.gov/mts/receipts-by-dept.

5. This line corresponds with SF133/P&F line 1020. However, budgetary and financial statement requirements for reporting adjustments differs from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Therefore the balance of this line will not always tie with the balance of SF133/P&F line 1020.

6. This line corresponds with SF133/P&F line 3016. However, budgetary and financial statement requirements for reporting adjustments differs from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Therefore the balance of this line will not always tie with the balance of SF133/P&F line 3016.

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## SUPPLEMENT



**USSGL Crosswalk - Statement of Custodial Activity**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Cust/Noncust | Addl. Info. |
|---|---|---|---|---|---|
| | **Revenue Activity:** | | | | |
| | | | | | |
| | **Sources of Cash Collections:** | | | | |
| | | | | | |
| **1** | **Individual Income and FICA/SECA Taxes** | | | | |
| 1 | 580100 | Tax Revenue Collected - Individual | E | S | |
| | | | | | |
| **2** | **Corporate Income Taxes** | | | | |
| 2 | 580200 | Tax Revenue Collected - Corporate | E | S | |
| | | | | | |
| **3** | **Excise Taxes** | | | | |
| 3 | 580400 | Tax Revenue Collected - Excise | E | S | |
| | | | | | |
| **4** | **Estate and Gift Taxes** | | | | |
| 4 | 580500 | Tax Revenue Collected - Estate and Gift | E | S | |
| | | | | | |
| **5** | **Federal Unemployment Taxes** | | | | |
| 5 | 580300 | Tax Revenue Collected - Unemployment | E | S | |
| | | | | | |
| **6** | **Custom Duties** | | | | |
| 6 | 580600 | Tax Revenue Collected - Customs | E | S | |
| | | | | | |
| **7** | **Miscellaneous** | | | | |
| 7 | 131000 | Accounts Receivable | E | S | 2/ 3 |
| 7 | 131000 | Accounts Receivable | B | S | 2/ 3 |
| 7 | 131900 | Allowance for Loss on Accounts Receivable | E | S | 2/ 3 |
| 7 | 131900 | Allowance for Loss on Accounts Receivable | B | S | 2/ 3 |
| 7 | 134000 | Interest Receivable - Not Otherwise Classified | E | S | 1/ 2 |
| 7 | 134000 | Interest Receivable - Not Otherwise Classified | B | S | 1/ 2 |
| 7 | 134100 | Interest Receivable - Loans | E | S | 1/ 2 |
| 7 | 134100 | Interest Receivable - Loans | B | S | 1/ 2 |
| 7 | 134200 | Interest Receivable - Investments | E | S | 1/ 2 |
| 7 | 134200 | Interest Receivable - Investments | B | S | 1/ 2 |

## SUPPLEMENT



**USSGL Crosswalk - Statement of Custodial Activity**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Cust/Noncust | Addl. Info. |
|---|---|---|---|---|---|
| 7 | 134300 | Interest Receivable - Taxes | E | S | 1/ 2 |
| 7 | 134300 | Interest Receivable - Taxes | B | S | 1/ 2 |
| 7 | 134500 | Allowance for Loss on Interest Receivable - Loans | E | S | 1/ 2 |
| 7 | 134500 | Allowance for Loss on Interest Receivable - Loans | B | S | 1/ 2 |
| 7 | 134600 | Allowance for Loss on Interest Receivable - Investments | E | S | 1/ 2 |
| 7 | 134600 | Allowance for Loss on Interest Receivable - Investments | B | S | 1/ 2 |
| 7 | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | E | S | 1/ 2 |
| 7 | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | B | S | 1/ 2 |
| 7 | 134800 | Allowance for Loss on Interest Receivable - Taxes | E | S | 1/ 2 |
| 7 | 134800 | Allowance for Loss on Interest Receivable - Taxes | B | S | 1/ 2 |
| 7 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | E | S | 2 |
| 7 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | B | S | 2 |
| 7 | 136100 | Penalties and Fines Receivable - Loans | E | S | 2 |
| 7 | 136100 | Penalties and Fines Receivable - Loans | B | S | 2 |
| 7 | 136300 | Penalties and Fines Receivable - Taxes | E | S | 2 |
| 7 | 136300 | Penalties and Fines Receivable - Taxes | B | S | 2 |
| 7 | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans | E | S | 2 |
| 7 | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans | B | S | 2 |
| 7 | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | E | S | 2 |
| 7 | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | B | S | 2 |
| 7 | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes | E | S | 2 |
| 7 | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes | B | S | 2 |
| 7 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | E | S | 2 |
| 7 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | B | S | 2 |
| 7 | 137100 | Administrative Fees Receivable - Loans | E | S | 2 |
| 7 | 137100 | Administrative Fees Receivable - Loans | B | S | 2 |
| 7 | 137300 | Administrative Fees Receivable - Taxes | E | S | 2 |
| 7 | 137300 | Administrative Fees Receivable - Taxes | B | S | 2 |
| 7 | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans | E | S | 2 |
| 7 | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans | B | S | 2 |
| 7 | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | E | S | 2 |
| 7 | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | B | S | 2 |
| 7 | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes | E | S | 2 |

## SUPPLEMENT



**USSGL Crosswalk - Statement of Custodial Activity**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Cust/Noncust | Addl. Info. |
|---|---|---|---|---|---|
| 7 | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes | B | S | 2 |
| 7 | 531000 | Interest Revenue - Other | E | S | |
| 7 | 531100 | Interest Revenue - Investments | E | S | |
| 7 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | S | |
| 7 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | S | |
| 7 | 531800 | Contra Revenue for Interest Revenue - Investments | E | S | |
| 7 | 531900 | Contra Revenue for Interest Revenue - Other | E | S | |
| 7 | 532000 | Penalties and Fines Revenue | E | S | |
| 7 | 532400 | Contra Revenue for Penalties and Fines | E | S | |
| 7 | 532500 | Administrative Fees Revenue | E | S | |
| 7 | 532900 | Contra Revenue for Administrative Fees | E | S | |
| 7 | 560000 | Donated Revenue - Financial Resources | E | S | |
| 7 | 560900 | Contra Revenue for Donations - Financial Resources | E | S | |
| 7 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | S | |
| 7 | 590000 | Other Revenue | E | S | |
| 7 | 590900 | Contra Revenue for Other Revenue | E | S | |
| | | | | | |
| **8** | **Total Cash Collections** | | | | |
| | | | | | |
| | **This line is calculated. Equals sum of lines 1 through 7.** | | | | |
| | | | | | |
| **9** | **Accrual Adjustments (+/-)** | | | | |
| 9 | 131000 | Accounts Receivable | E | S | |
| 9 | 131000 | Accounts Receivable | B | S | |
| 9 | 131900 | Allowance for Loss on Accounts Receivable | E | S | |
| 9 | 131900 | Allowance for Loss on Accounts Receivable | B | S | |
| 9 | 134000 | Interest Receivable - Not Otherwise Classified | E | S | |
| 9 | 134000 | Interest Receivable - Not Otherwise Classified | B | S | |
| 9 | 134100 | Interest Receivable - Loans | E | S | |
| 9 | 134100 | Interest Receivable - Loans | B | S | |
| 9 | 134200 | Interest Receivable - Investments | E | S | |
| 9 | 134200 | Interest Receivable - Investments | B | S | |
| 9 | 134300 | Interest Receivable - Taxes | E | S | |

## SUPPLEMENT



**USSGL Crosswalk - Statement of Custodial Activity**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Cust/Noncust | Addl. Info. |
|---|---|---|---|---|---|
| 9 | 134300 | Interest Receivable - Taxes | B | S | |
| 9 | 134500 | Allowance for Loss on Interest Receivable - Loans | E | S | |
| 9 | 134500 | Allowance for Loss on Interest Receivable - Loans | B | S | |
| 9 | 134600 | Allowance for Loss on Interest Receivable - Investments | E | S | |
| 9 | 134600 | Allowance for Loss on Interest Receivable - Investments | B | S | |
| 9 | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | E | S | |
| 9 | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | B | S | |
| 9 | 134800 | Allowance for Loss on Interest Receivable - Taxes | E | S | |
| 9 | 134800 | Allowance for Loss on Interest Receivable - Taxes | B | S | |
| 9 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | E | S | |
| 9 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | B | S | |
| 9 | 136100 | Penalties and Fines Receivable - Loans | E | S | |
| 9 | 136100 | Penalties and Fines Receivable - Loans | B | S | |
| 9 | 136300 | Penalties and Fines Receivable - Taxes | E | S | |
| 9 | 136300 | Penalties and Fines Receivable - Taxes | B | S | |
| 9 | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans | E | S | |
| 9 | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans | B | S | |
| 9 | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | E | S | |
| 9 | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | B | S | |
| 9 | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes | E | S | |
| 9 | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes | B | S | |
| 9 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | E | S | |
| 9 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | B | S | |
| 9 | 137100 | Administrative Fees Receivable - Loans | E | S | |
| 9 | 137100 | Administrative Fees Receivable - Loans | B | S | |
| 9 | 137300 | Administrative Fees Receivable - Taxes | E | S | |
| 9 | 137300 | Administrative Fees Receivable - Taxes | B | S | |
| 9 | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans | E | S | |
| 9 | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans | B | S | |
| 9 | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | E | S | |
| 9 | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | B | S | |
| 9 | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes | E | S | |
| 9 | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes | B | S | |

## SUPPLEMENT



**USSGL Crosswalk - Statement of Custodial Activity**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Cust/Noncust | Addl. Info. |
|---|---|---|---|---|---|
| 9 | 211000 | Accounts Payable | E | S | 4 |
| 9 | 211000 | Accounts Payable | B | S | 4 |
| 9 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | S | |
| 9 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | S | |
| 9 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | S | |
| 9 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | S | |
| 9 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | S | |
| 9 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | S | |
| 9 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | S | |
| 9 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | S | |
| 9 | 583100 | Contra Revenue for Taxes - Individual | E | S | |
| 9 | 583200 | Contra Revenue for Taxes - Corporate | E | S | |
| 9 | 583300 | Contra Revenue for Taxes - Unemployment | E | S | |
| 9 | 583400 | Contra Revenue for Taxes - Excise | E | S | |
| 9 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | S | |
| 9 | 583600 | Contra Revenue for Taxes - Customs | E | S | |
| 9 | 592300 | Valuation Change in Investments - Beneficial Interest in Trust | E | S | |
| | | | | | |
| **10** | **Total Custodial Revenue** | | | | |
| | | | | | |
| | **This line is calculated. Equals sum of lines 8 through 9.** | | | | |
| | | | | | |
| | **Disposition of Collections:** | | | | |
| | | | | | |
| **11** | **Transferred to Others (by Recipient)** | | | | |
| 11 | 211000 | Accounts Payable | E | S | 5 |
| 11 | 211000 | Accounts Payable | B | S | 5 |
| 11 | 298000 | Custodial Liability | E | S | 6/ 7/ 8 |
| 11 | 298000 | Custodial Liability | B | S | 6/ 7/ 8 |
| 11 | 599000 | Collections for Others - Statement of Custodial Activity | E | S | 6/ 8 |
| 11 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | E | S | |

## SUPPLEMENT



**USSGL Crosswalk - Statement of Custodial Activity**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Cust/Noncust | Addl. Info. |
|---|---|---|---|---|---|
| **12** | **(Increase)/Decease in Amounts Yet to be Transferred (+/-)** | | | | |
| 12 | 298000 | Custodial Liability | E | S | 2/ 8/ 9 |
| 12 | 298000 | Custodial Liability | B | S | 2/ 8/ 9 |
| 12 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | S | 8 |
| | | | | | |
| | **"Optional Method"** | | | | |
| | | | | | |
| **13** | **Refunds and Other Payments** | | | | |
| 13 | 211000 | Accounts Payable | E | S | 4 |
| 13 | 211000 | Accounts Payable | B | S | 4 |
| 13 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | S | |
| 13 | 589100 | Tax Revenue Refunds - Individual | E | S | |
| 13 | 589200 | Tax Revenue Refunds - Corporate | E | S | |
| 13 | 589300 | Tax Revenue Refunds - Unemployment | E | S | |
| 13 | 589400 | Tax Revenue Refunds - Excise | E | S | |
| 13 | 589500 | Tax Revenue Refunds - Estate and Gift | E | S | |
| 13 | 589600 | Tax Revenue Refunds - Customs | E | S | |
| 13 | 633000 | Other Interest Expenses | E | S | |
| 13 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | S | |
| | | | | | |
| **14** | **Retained by the Reporting Entity** | | | | |
| | | | | | |
| | **This line is calculated. Equals total of lines 10-11-12-13.** | | | | |
| | | | | | |
| | **"Optional Method"** | | | | |
| | | | | | |
| | **This line is calculated. Equals total of lines 10-11+12-13.** | | | | |
| | | | | | |
| **15** | **Total Disposition of Collections** | | | | |
| | | | | | |
| | **This line is calculated. Equals total of lines 11+12+13+14.** | | | | |
| | | | | | |
| | **"Optional Method"** | | | | |

## SUPPLEMENT



**USSGL Crosswalk - Statement of Custodial Activity**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Cust/Noncust | Addl. Info. |
|---|---|---|---|---|---|
| | | | | | |
| | This line is calculated. Equals total of lines 11-12+13+14. | | | | |
| | | | | | |
| 16 | Net Custodial Activity | | | | |
| | | | | | |
| | This line is calculated. Equals sum of lines 10 minus 15. | | | | |
| | | | | | |

## SUPPLEMENT

### Footnotes and Additional Information

1. Interest revenue not related to the cost incurred by the collecting entity should be reported on the SCA. See SFFAS 7, paragraph 281.

2. (Increase)/Decrease

3. Related to other revenue.

4. Related to tax revenue refunded and custodial interest expense

5. Related to tax revenue refunds

6. 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

7. Cash collections only - from debits to 2980

8. By definition, the USSGL account can only have this USSGL acount attribute domain

9. Amount yet to be collected

10. Must equal zero

11. 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 2014 GTAS Implementation Testing. These crosswalks map USSGL accounts to external reports in accordance with TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the *Financial Report of the United States Government*, Transmittal Letter 684, dated May 15, 2012.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 6-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by FMS:

**Fiscal 2014 Reporting (GTAS Testing):** **Page Number**

➢


- USSGL Crosswalk Reclassified Balance Sheet……. VI - 3
- USSGL Crosswalk Reclassified Statement of Net Cost…… VI - 19
- USSGL Crosswalk Reclassified Statement of Changes in Net Position VI - 25

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**USSGL Crosswalk - Reclassifed Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
|---|---|---|---|---|---|---|---|
| **1** | **Assets** | | | | | | |
| | | | | | | | |
| **2** | **Non-Federal** | | | | | | |
| | | | | | | | |
| **2.1** | **Cash and Other Monetary Assets** | | | | | | |
| 2.1 | 111000 | Undeposited Collections | E | N | E/U | | |
| 2.1 | 112000 | Imprest Funds | E | N | E/U | | |
| 2.1 | 112500 | U.S. Debit Card Funds | E | N | E/U | | |
| 2.1 | 113000 | Funds Held by the Public | E | N | E/U | | |
| 2.1 | 119000 | Other Cash | E | N | E/U | | |
| 2.1 | 119300 | International Monetary Fund Assets - Reserve Position | E | N | E/U | | |
| 2.1 | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | E | N | E/U | | |
| 2.1 | 119500 | Other Monetary Assets | E | N | E/U | | |
| 2.1 | 120000 | Foreign Currency | E | N | E/U | | |
| 2.1 | 120500 | Foreign Currency Denominated Equivalent Assets | E | N | E | | |
| 2.1 | 120900 | Uninvested Foreign Currency | E | N | E | | |
| 2.1 | 134400 | Interest Receivable on Special Drawing Rights | E | N | E | | |
| 2.1 | 138400 | Interest Receivable - Foreign Currency Denominated Assets | E | N | E | | |
| 2.1 | 153100 | Seized Monetary Instruments | E | N | E/U | | |
| 2.1 | 153200 | Seized Cash Deposited | E | N | E/U | | |
| | | | | | | | |
| **2.2** | **Accounts and Taxes Receivable** | | | | | | |
| 2.2 | 131000 | Accounts Receivable | E | N | E/U | | |
| 2.2 | 131900 | Allowance for Loss on Accounts Receivable | E | N | E/U | | |
| 2.2 | 132000 | Employment Benefit Contributions Receivable | E | N | E/U | | |
| 2.2 | 132500 | Taxes Receivable | E | N | E/U | | |
| 2.2 | 132900 | Allowance for Loss on Taxes Receivable | E | N | E/U | | |
| 2.2 | 134000 | Interest Receivable - Not Otherwise Classified | E | N | E/U | | |
| 2.2 | 134300 | Interest Receivable - Taxes | E | N | E/U | | |
| 2.2 | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | E | N | E/U | | |
| 2.2 | 134800 | Allowance for Loss on Interest Receivable - Taxes | E | N | E/U | | |
| 2.2 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | E | N | E/U | | |
| 2.2 | 136300 | Penalties and Fines Receivable - Taxes | E | N | E/U | | |
| 2.2 | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | E | N | E/U | | |
| 2.2 | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes | E | N | E/U | | |
| 2.2 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | E | N | E/U | | |
| 2.2 | 137300 | Administrative Fees Receivable - Taxes | E | N | E/U | | |
| 2.2 | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | E | N | E/U | | |
| 2.2 | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes | E | N | E/U | | |
| | | | | | | | |
| **2.3** | **Loans Receivable and Mortgage Backed Securities** | | | | | | |
| 2.3 | 134100 | Interest Receivable - Loans | E | N | E/U | | |
| 2.3 | 134500 | Allowance for Loss on Interest Receivable - Loans | E | N | E/U | | |
| 2.3 | 135000 | Loans Receivable | E | N | E/U | | |
| 2.3 | 135900 | Allowance for Loss on Loans Receivable | E | N | E/U | | |
| 2.3 | 136100 | Penalties and Fines Receivable - Loans | E | N | E/U | | |

**USSGL Crosswalk - Reclassifed Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
|---|---|---|---|---|---|---|---|
| 2.3 | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans | E | N | E/U | | |
| 2.3 | 137100 | Administrative Fees Receivable - Loans | E | N | E/U | | |
| 2.3 | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans | E | N | E/U | | |
| 2.3 | 139900 | Allowance for Subsidy | E | N | E/U | | |
| 2.3 | 155100 | Foreclosed Property | E | N | E/U | | |
| 2.3 | 155900 | Foreclosed Property - Allowance | E | N | E/U | | |
| | | | | | | | |
| **2.4** | **Troubled Assets Relief Program Direct Loans and Equity Investments (for use by Treasury only)** | | | | | | |
| 2.4 | 138000 | Loans Receivable - Troubled Assets Relief Program | E | N | E/U | | |
| 2.4 | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program | E | N | E/U | | |
| 2.4 | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program | E | N | E/U | | |
| 2.4 | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program | E | N | E/U | | |
| 2.4 | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | | |
| 2.4 | 164300 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | | |
| 2.4 | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | | |
| 2.4 | 164500 | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | | |
| 2.4 | 164600 | Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | | |
| 2.4 | 164700 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | | |
| | | | | | | | |
| **2.6** | **Inventory and Related Property** | | | | | | |
| 2.6 | 151100 | Operating Materials and Supplies Held for Use | E | N | E/U | | |
| 2.6 | 151200 | Operating Materials and Supplies Held in Reserve for Future Use | E | N | E/U | | |
| 2.6 | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | E | N | E/U | | |
| 2.6 | 151400 | Operating Materials and Supplies Held for Repair | E | N | E/U | | |
| 2.6 | 151900 | Operating Materials and Supplies - Allowance | E | N | E/U | | |
| 2.6 | 152100 | Inventory Purchased for Resale | E | N | E/U | | |
| 2.6 | 152200 | Inventory Held in Reserve for Future Sale | E | N | E/U | | |
| 2.6 | 152300 | Inventory Held for Repair | E | N | E/U | | |
| 2.6 | 152400 | Inventory - Excess, Obsolete, and Unserviceable | E | N | E/U | | |
| 2.6 | 152500 | Inventory - Raw Materials | E | N | E/U | | |
| 2.6 | 152600 | Inventory - Work-in-Process | E | N | E/U | | |
| 2.6 | 152700 | Inventory - Finished Goods | E | N | E/U | | |
| 2.6 | 152900 | Inventory - Allowance | E | N | E/U | | |
| 2.6 | 154100 | Forfeited Property Held for Sale | E | N | E/U | | |
| 2.6 | 154200 | Forfeited Property Held for Donation or Use | E | N | E/U | | |
| 2.6 | 154900 | Forfeited Property - Allowance | E | N | E/U | | |
| 2.6 | 156100 | Commodities Held Under Price Support and Stabilization Support Programs | E | N | E/U | | |
| 2.6 | 156900 | Commodities - Allowance | E | N | E/U | | |
| 2.6 | 157100 | Stockpile Materials Held in Reserve | E | N | E/U | | |
| 2.6 | 157200 | Stockpile Materials Held for Sale | E | N | E/U | | |
| 2.6 | 159100 | Other Related Property | E | N | E/U | | |
| 2.6 | 159900 | Other Related Property - Allowance | E | N | E/U | | |
| | | | | | | | |
| **2.7** | **Property, Plant, and Equipment** | | | | | | |
| 2.7 | 171100 | Land and Land Rights | E | N | E/U | | |
| 2.7 | 171200 | Improvements to Land | E | N | E/U | | |

**USSGL Crosswalk - Reclassifed Balance Sheet**

| | | | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|
| **Line No.** | **USSGL Acct.** | **USSGL Account Title** | **Begin/End** | **Fed/NonFed** | **Reporting Type Code** | **Recip. Cat.** | **Addl. Info.** |
| 2.7 | 171900 | Accumulated Depreciation on Improvements to Land | E | N | E/U | | |
| 2.7 | 172000 | Construction-in-Progress | E | N | E/U | | |
| 2.7 | 173000 | Buildings, Improvements, and Renovations | E | N | E/U | | |
| 2.7 | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations | E | N | E/U | | |
| 2.7 | 174000 | Other Structures and Facilities | E | N | E/U | | |
| 2.7 | 174900 | Accumulated Depreciation on Other Structures and Facilities | E | N | E/U | | |
| 2.7 | 175000 | Equipment | E | N | E/U | | |
| 2.7 | 175900 | Accumulated Depreciation on Equipment | E | N | E/U | | |
| 2.7 | 181000 | Assets Under Capital Lease | E | N | E/U | | |
| 2.7 | 181900 | Accumulated Depreciation on Assets Under Capital Lease | E | N | E/U | | |
| 2.7 | 182000 | Leasehold Improvements | E | N | E/U | | |
| 2.7 | 182900 | Accumulated Amortization on Leasehold Improvements | E | N | E/U | | |
| 2.7 | 183000 | Internal-Use Software | E | N | E/U | | |
| 2.7 | 183200 | Internal-Use Software in Development | E | N | E/U | | |
| 2.7 | 183900 | Accumulated Amortization on Internal-Use Software | E | N | E/U | | |
| 2.7 | 184000 | Other Natural Resources | E | N | E/U | | |
| 2.7 | 184900 | Allowance for Depletion | E | N | E/U | | |
| 2.7 | 189000 | Other General Property, Plant, and Equipment | E | N | E/U | | |
| 2.7 | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment | E | N | E/U | | |
| | | | | | | | |
| **2.8** | **Debt and Equity Securities** | | | | | | |
| 2.8 | 134200 | Interest Receivable - Investments | E | N | E/U | | |
| 2.8 | 134600 | Allowance for Loss on Interest Receivable - Investments | E | N | E/U | | |
| 2.8 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | N | E/U | | 2 |
| 2.8 | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | N | E/U | | 2 |
| 2.8 | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | N | E/U | | 2 |
| 2.8 | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | N | E/U | | 2 |
| 2.8 | 161800 | Market Adjustment - Investments | E | N | E/U | | |
| 2.8 | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | E/N | E/U | | 4 |
| 2.8 | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities | E | N | E/U | | 4 |
| 2.8 | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities | E | N | E/U | | 4 |
| 2.8 | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | E | N | E/U | | 4 |
| 2.8 | 167000 | Foreign Investments | E | N | E | | |
| 2.8 | 167100 | Discount on Foreign Investments | E | N | E | | |
| 2.8 | 167200 | Premium on Foreign Investments | E | N | E | | |
| 2.8 | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments | E | N | E | | |
| 2.8 | 169000 | Other Investments | E | N | E/U | | 4 |
| | | | | | | | |
| **2.9** | **Investments in Government Sponsored Enterprises** | | | | | | |
| 2.9 | 165000 | Preferred Stock in Federal Government Sponsored Enterprise | E | N | E/U | | |
| 2.9 | 165100 | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise | E | N | E/U | | |
| 2.9 | 165200 | Common Stock Warrants in Federal Government Sponsored Enterprise | E | N | E/U | | |
| 2.9 | 165300 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise | E | N | E/U | | |
| | | | | | | | |
| **2.10** | **Derivative Assets** | | | | | | |
| 2.10 | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | N | E/U | | 5 |

**USSGL Crosswalk - Reclassifed Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
|---|---|---|---|---|---|---|---|
| 2.10 | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities | E | N | E/U | | 5 |
| 2.10 | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities | E | N | E/U | | 5 |
| 2.10 | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | E | N | E/U | | 5 |
| 2.10 | 169000 | Other Investments | E | N | E/U | | 5 |
| | | | | | | | |
| **2.11** | **Other Assets** | | | | | | |
| 2.11 | 141000 | Advances and Prepayments | E | N | E/U | | |
| 2.11 | 199000 | Other Assets | E | N | E/U | | |
| 2.11 | 199500 | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed | E | N | E/U | | |
| | | | | | | | |
| **2.12** | **Total Non-Federal Assets** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of line 2.1 thorugh 2.11.** | | | | | | |
| | | | | | | | |
| **3** | **Federal** | | | | | | |
| | | | | | | | |
| **3.1** | **Fund Balance With Treasury (RC 29)/1** | | | | | 29 | |
| 3.1 | 101000 | Fund Balance With Treasury | E | G | E/U | | |
| | | | | | | | |
| **3.2** | **Federal Investments (RC 01)/1** | | | | | 01 | |
| 3.2 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | F | E/U | | |
| 3.2 | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | F | E/U | | |
| 3.2 | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | F | E/U | | |
| 3.2 | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | F | E/U | | |
| 3.2 | 161800 | Market Adjustment - Investments | E | F | E/U | | |
| 3.2 | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | F | E/U | | |
| 3.2 | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities | E | F | E/U | | |
| 3.2 | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities | E | F | E/U | | |
| 3.2 | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | E | F | E/U | | |
| 3.2 | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | F | E/U | | |
| 3.2 | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | F | E/U | | |
| 3.2 | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | F | E/U | | |
| 3.2 | 164300 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | F | E/U | | |
| 3.2 | 169000 | Other Investments | E | F | E/U | | |
| | | | | | | | |
| **3.3** | **Accounts Receivable (RC 22)/1** | | | | | 22 | |
| 3.3 | 131000 | Accounts Receivable | E | F | E/U | | 8 |
| 3.3 | 131900 | Allowance for Loss on Accounts Receivable | E | F | E/U | | 8 |
| 3.3 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | E | F | E/U | | 8 |
| 3.3 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | E | F | E/U | | 8 |
| 3.3 | 199000 | Other Assets | E | F | E/U | | 8 |
| | | | | | | | |
| **3.4** | **Accounts Receivable - Capital Transfers (RC 12)/1** | | | | | | |
| 3.4 | 192300 | Contingent Receivable for Capital Transfers | E | F | E/U | | |
| 3.4 | 192500 | Capital Transfers Receivable | E | F | E/U | | |

**USSGL Crosswalk - Reclassifed Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
|---|---|---|---|---|---|---|---|
| | | | USSGL Account Attributes | | | | |
| **3.5** | **Interest Receivable (RC 02)/1** | | | | | 02 | |
| 3.5 | 134000 | Interest Receivable - Not Otherwise Classified | E | F | E/U | | 8 |
| 3.5 | 134100 | Interest Receivable - Loans | E | F | E/U | | 8 |
| 3.5 | 134200 | Interest Receivable - Investments | E | F | E/U | | 8 |
| | | | | | | | |
| **3.6** | **Loans Receivable (RC 17)/1** | | | | | 17 | |
| 3.6 | 135000 | Loans Receivable | E | F | E/U | | 8 |
| 3.6 | 135100 | Capitalized Loan Interest Receivable - Non-Credit Reform | E | F | E/U | | 8 |
| 3.6 | 136100 | Penalties and Fines Receivable - Loans | E | F | E/U | | 8 |
| 3.6 | 137100 | Administrative Fees Receivable - Loans | E | F | E/U | | 8 |
| | | | | | | | |
| **3.7** | **Transfers Receivable (RC 27)/1** | | | | | 27 | |
| 3.7 | 133000 | Receivable for Transfers of Currently Invested Balances | E | F | E/U | | 8 |
| 3.7 | 133500 | Expenditure Transfers Receivable | E | F | E/U | | 8 |
| | | | | | | | |
| **3.8** | **Benefit Program Contributions Receivable (RC 21)/1** | | | | | 21 | |
| 3.8 | 132000 | Employment Benefit Contributions Receivable | E | F | E/U | | 8 |
| 3.8 | 132100 | Unfunded FECA Benefit Contributions Receivable | E | F | U | | 8 |
| | | | | | | | |
| **3.9** | **Advances to Others and Prepayments (RC 23)/1** | | | | | 23 | |
| 3.9 | 141000 | Advances and Prepayments | E | F | E/U | | 9 |
| | | | | | | | |
| **3.10** | **Other Assets (Without Reciprocals) (RC 29)/1** | | | | | 29 | |
| 3.10 | 132500 | Taxes Receivable | E | G | E/U | | |
| 3.10 | 137300 | Administrative Fees Receivable - Taxes | E | G | E/U | | |
| 3.10 | 192100 | Receivable From Appropriations | E | G | E/U | | |
| | | | | | | | |
| **3.11** | **Total Federal Assets** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of lines 3.1 through 3.10.** | | | | | | |
| | | | | | | | |
| **4** | **Total Assets** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of lines 2.12 and 3.11.** | | | | | | |
| | | | | | | | |
| **5** | **Liabilities:** | | | | | | |
| | | | | | | | |
| **6** | **Non-Federal** | | | | | | |
| | | | | | | | |
| **6.1** | **Accounts Payable** | | | | | | |
| 6.1 | 211000 | Accounts Payable | E | N | E/U | | |
| 6.1 | 212000 | Disbursements in Transit | E | N | E/U | | |
| 6.1 | 214000 | Accrued Interest Payable - Not Otherwise Classified | E | N | E/U | | |
| 6.1 | 296000 | Accounts Payable From Canceled Appropriations | E | N | E/U | | |
| | | | | | | | |
| **6.2** | **Federal Debt Securities Held by the Public** | | | | | | |

**USSGL Crosswalk - Reclassifed Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
|---|---|---|---|---|---|---|---|
| 6.2 | 214100 | Accrued Interest Payable - Debt | E | N | E/U | | 2 |
| 6.2 | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | | |
| 6.2 | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | | |
| 6.2 | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | | |
| 6.2 | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | | |
| 6.2 | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | | |
| 6.2 | 254000 | Participation Certificates | E | N | E/U | | |
| | | | | | | | |
| **6.3** | **Federal Employee and Veteran Benefits Payable** | | | | | | |
| 6.3 | 219100 | Employee Health Care Liability Incurred but Not Reported | E | N | E/U | | |
| 6.3 | 221300 | Employer Contributions and Payroll Taxes Payable | E | N | E/U | | |
| 6.3 | 221500 | Other Post Employment Benefits Due and Payable | E | N | E/U | | |
| 6.3 | 221600 | Pension Benefits Due and Payable to Beneficiaries | E | N | E/U | | |
| 6.3 | 221700 | Benefit Premiums Payable to Carriers | E | N | E/U | | |
| 6.3 | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries | E | N | E/U | | |
| 6.3 | 229000 | Other Unfunded Employment Related Liability | E | N | E/U | | |
| 6.3 | 261000 | Actuarial Pension Liability | E | N | E/U | | |
| 6.3 | 262000 | Actuarial Health Insurance Liability | E | N | E/U | | |
| 6.3 | 263000 | Actuarial Life Insurance Liability | E | N | E/U | | |
| 6.3 | 265000 | Actuarial FECA Liability | E | N | E/U | | |
| 6.3 | 269000 | Other Actuarial Liabilities | E | N | E/U | | |
| | | | | | | | |
| **6.4** | **Environmental and Disposal Liabilities** | | | | | | |
| 6.4 | 299500 | Estimated Cleanup Cost Liability | E | N | E/U | | |
| | | | | | | | |
| **6.5** | **Benefits Due and Payable** | | | | | | |
| 6.5 | 216000 | Entitlement Benefits Due and Payable | E | N | E/U | | |
| | | | | | | | |
| **6.6** | **Loan Guarantee Liabilities** | | | | | | |
| 6.6 | 218000 | Loan Guarantee Liability | E | N | E/U | | |
| | | | | | | | |
| **6.7** | **Liabilities to Government Sponsored Enterprise (for use by Treasury only)** | | | | | | |
| 6.7 | 211200 | Accounts Payable for Federal Government Sponsored Enterprise | E | N | E/U | | |
| 6.7 | 292200 | Contingent Liabilities - Federal Government Sponsored Enterprise | E | N | E/U | | |
| | | | | | | | |
| **6.8** | **Insurance and Guarantee Program Liabilities** | | | | | | |
| 6.8 | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs | E | N | E/U | | |
| | | | | | | | |
| **6.9** | **Derivative Liabilities** | | | | | | |
| 6.9 | 259000 | Other Debt | E | N | E/U | | 7 |
| | | | | | | | |
| **6.10** | **Other Liabilities** | | | | | | |
| 6.10 | 213000 | Contract Holdbacks | E | N | E/U | | |
| 6.10 | 219000 | Other Liabilities With Related Budgetary Obligations | E | N | E/U | | |
| 6.10 | 219200 | Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks | E | N | E | | |
| 6.10 | 219300 | Allocation of Special Drawing Rights (SDRs) | E | N | E | | |

**USSGL Crosswalk - Reclassifed Balance Sheet**

| | | | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|
| **Line No.** | **USSGL Acct.** | **USSGL Account Title** | **Begin/End** | **Fed/NonFed** | **Reporting Type Code** | **Recip. Cat.** | **Addl. Info.** |
| 6.10 | 221000 | Accrued Funded Payroll and Leave | E | N | E/U | | |
| 6.10 | 221100 | Withholdings Payable | E | N | E/U | | |
| 6.10 | 222000 | Unfunded Leave | E | N | E/U | | |
| 6.10 | 231000 | Liability for Advances and Prepayments | E | N | E/U | | |
| 6.10 | 232000 | Other Deferred Revenue | E | N | E/U | | |
| 6.10 | 240000 | Liability for Nonfiduciary Deposit Funds and Undeposited Collections | E | N | E/U | | |
| 6.10 | 241000 | Liability for Clearing Accounts | E | N | E/U | | |
| 6.10 | 259000 | Other Debt | E | N | E/U | | 6 |
| 6.10 | 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs | E | N | E/U | | |
| 6.10 | 291000 | Prior Liens Outstanding on Acquired Collateral | E | N | E/U | | |
| 6.10 | 292000 | Contingent Liabilities | E | N | E/U | | |
| 6.10 | 294000 | Capital Lease Liability | E | N | E/U | | |
| 6.10 | 298000 | Custodial Liability | E | N | E/U | | 3 |
| 6.10 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | N | E/U | | |
| | | | | | | | |
| **6.11** | **Total Non-Federal Liabilities** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of lines 6.1 through 6.10.** | | | | | | |
| | | | | | | | |
| **7** | **Federal** | | | | | | |
| | | | | | | | |
| **7.1** | **Accounts Payable (RC 22)/1** | | | | | 22 | |
| 7.1 | 211000 | Accounts Payable | E | F | E/U | | |
| 7.1 | 212000 | Disbursements in Transit | E | F | E/U | | |
| 7.1 | 213000 | Contract Holdbacks | E | F | E/U | | |
| 7.1 | 217000 | Subsidy Payable to the Financing Account | E | F | E/U | | |
| 7.1 | 219000 | Other Liabilities With Related Budgetary Obligations | E | F | E/U | | |
| 7.1 | 296000 | Accounts Payable From Canceled Appropriations | E | F | E/U | | |
| 7.1 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | F | E/U | | |
| | | | | | | | |
| **7.2** | **Accounts Payable - Capital Transfers (RC 12)/1** | | | | | | |
| 7.2 | 292300 | Contingent Liability for Capital Transfers | E | F | E/U | | |
| 7.2 | 297000 | Liability for Capital Transfers | E | F | E/U | | |
| | | | | | | | |
| **7.3** | **Federal Debt (RC 01)/1** | | | | | 01 | |
| 7.3 | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | | 8 |
| 7.3 | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | | 8 |
| 7.3 | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | | 8 |
| 7.3 | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | | 8 |
| 7.3 | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | | 8 |
| 7.3 | 254000 | Participation Certificates | E | F | E/U | | 8 |
| | | | | | | | |
| **7.4** | **Interest Payable (RC 02)/1** | | | | | 02 | |
| 7.4 | 214000 | Accrued Interest Payable - Not Otherwise Classified | E | F | E/U | | 8 |
| 7.4 | 214100 | Accrued Interest Payable - Debt | E | F | E/U | | 8 |
| | | | | | | | |

**USSGL Crosswalk - Reclassifed Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
|---|---|---|---|---|---|---|---|
| **7.5** | **Loans Payable (RC 17)/1** | | | | | 17 | |
| 7.5 | 251000 | Principal Payable to the Bureau of the Public Debt | E | F | E/U | | |
| 7.5 | 251100 | Capitalized Loan Interest Payable - Non-Credit Reform | E | F | E/U | | |
| 7.5 | 252000 | Principal Payable to the Federal Financing Bank | E | F | E/U | | |
| 7.5 | 259000 | Other Debt | E | F | E/U | | |
| | | | | | | | |
| **7.6** | **Transfers Payable (RC 27)/1** | | | | | 27 | |
| 7.6 | 215000 | Payable for Transfers of Currently Invested Balances | E | F | E/U | | 8 |
| 7.6 | 215500 | Expenditure Transfers Payable | E | F | E/U | | 8 |
| | | | | | | | |
| **7.7** | **Benefit Program Contributions Payable (RC 21)/1** | | | | | 21 | |
| 7.7 | 221300 | Employer Contributions and Payroll Taxes Payable | E | F | E/U | | |
| 7.7 | 221500 | Other Post Employment Benefits Due and Payable | E | F | E/U | | |
| 7.7 | 222500 | Unfunded FECA Liability | E | F | E/U | | |
| 7.7 | 229000 | Other Unfunded Employment Related Liability | E | F | E/U | | |
| | | | | | | | |
| **7.8** | **Advances from Others and Deferred Credits (RC 23)/1** | | | | | 23 | |
| 7.8 | 231000 | Liability for Advances and Prepayments | E | F | E/U | | 8 |
| | | | | | | | |
| **7.9** | **Liability to the General Fund for Custodial and Other Non-Entity Assets (RC 29)/1** | | | | | 29 | |
| 7.9 | | | | | | | |
| | | | | | | | |
| **7.10** | **Other Liabilities (Without Reciprocals) (RC 29)/1,10** | | | | | 29 | |
| 7.10 | 241000 | Liability for Clearing Accounts | E | G | E/U | | |
| 7.10 | 294000 | Capital Lease Liability | E | G | E/U | | |
| 7.10 | 298000 | Custodial Liability | E | G | E/U | | |
| 7.10 | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | E | G | E/U | | |
| | | | | | | | |
| **7.11** | **Total Federal Liabilities** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of lines 7.1 through 7.10.** | | | | | | |
| | | | | | | | |
| **8** | **Total Liabilities** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of lines 6.11 and 7.11.** | | | | | | |
| | | | | | | | |
| **9** | **Net Position:** | | | | | | |
| | | | | | | | |
| **9.1** | **Net Position - Non-Earmarked Funds** | | | | | | |
| 9.1 | 310000 | Unexpended Appropriations - Cumulative | B | | U | | |
| 9.1 | 310100 | Unexpended Appropriations - Appropriations Received | E | G | U | | |
| 9.1 | 310200 | Unexpended Appropriations - Transfers-In | E | F | U | | |
| 9.1 | 310300 | Unexpended Appropriations - Transfers-Out | E | F | U | | |
| 9.1 | 310500 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | G | U | | |
| 9.1 | 310600 | Unexpended Appropriations - Adjustments | E | G | U | | |
| 9.1 | 310700 | Unexpended Appropriations - Used | E | G | U | | |

**USSGL Crosswalk - Reclassifed Balance Sheet**

| | | | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|
| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
| 9.1 | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | U | | |
| 9.1 | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | U | | |
| 9.1 | 331000 | Cumulative Results of Operations | B | | U | | |
| 9.1 | 510000 | Revenue From Goods Sold | E | F/N | U | | |
| 9.1 | 510900 | Contra Revenue for Goods Sold | E | F/N | U | | |
| 9.1 | 520000 | Revenue From Services Provided | E | F/N | U | | |
| 9.1 | 520900 | Contra Revenue for Services Provided | E | F/N | U | | |
| 9.1 | 531000 | Interest Revenue - Other | E | F/N | U | | |
| 9.1 | 531100 | Interest Revenue - Investments | E | F/N | U | | |
| 9.1 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F/N | U | | |
| 9.1 | 531300 | Interest Revenue - Subsidy Amortization | E | N | U | | |
| 9.1 | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | U | | |
| 9.1 | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | U | | |
| 9.1 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | U | | |
| 9.1 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F/N | U | | |
| 9.1 | 531900 | Contra Revenue for Interest Revenue - Other | E | F/N | U | | |
| 9.1 | 532000 | Penalties and Fines Revenue | E | G/N | U | | |
| 9.1 | 532400 | Contra Revenue for Penalties and Fines | E | G/N | U | | |
| 9.1 | 532500 | Administrative Fees Revenue | E | F | U | | |
| 9.1 | 532900 | Contra Revenue for Administrative Fees | E | F/N | U | | |
| 9.1 | 540000 | Funded Benefit Program Revenue | E | F/N | U | | |
| 9.1 | 540500 | Unfunded FECA Benefit Revenue | E | F | U | | |
| 9.1 | 540600 | Contra Revenue for Unfunded FECA Benefit Revenue | E | F | U | | |
| 9.1 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F/N | U | | |
| 9.1 | 550000 | Insurance and Guarantee Premium Revenue | E | N | U | | |
| 9.1 | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | E | N | U | | |
| 9.1 | 560000 | Donated Revenue - Financial Resources | E | N | U | | |
| 9.1 | 560900 | Contra Revenue for Donations - Financial Resources | E | N | U | | |
| 9.1 | 561000 | Donated Revenue - Nonfinancial Resources | E | N | U | | |
| 9.1 | 561900 | Contra Donated Revenue - Nonfinancial Resources | E | N | U | | |
| 9.1 | 564000 | Forfeiture Revenue - Cash and Cash Equivalents | E | N | U | | |
| 9.1 | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | E | N | U | | |
| 9.1 | 565000 | Forfeiture Revenue - Forfeitures of Property | E | N | U | | |
| 9.1 | 565900 | Contra Forfeiture Revenue - Forfeitures of Property | E | N | U | | |
| 9.1 | 570000 | Expended Appropriations | E | G | U | | |
| 9.1 | 570500 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | G | U | | |
| 9.1 | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | U | | |
| 9.1 | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | U | | |
| 9.1 | 572000 | Financing Sources Transferred In Without Reimbursement | E | F | U | | |
| 9.1 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | F | U | | |
| 9.1 | 574000 | Appropriated Earmarked Receipts Transferred In | E | F | U | | |
| 9.1 | 574500 | Appropriated Earmarked Receipts Transferred Out | E | F | U | | |
| 9.1 | 575000 | Expenditure Financing Sources - Transfers-In | E | F | U | | |
| 9.1 | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other | E | F | U | | |
| 9.1 | 575600 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | E | F | U | | |
| 9.1 | 576000 | Expenditure Financing Sources - Transfers-Out | E | F | U | | |

**USSGL Crosswalk - Reclassifed Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
|---|---|---|---|---|---|---|---|
| 9.1 | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other | E | F | U | | |
| 9.1 | 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | E | F | U | | |
| 9.1 | 577500 | Nonbudgetary Financing Sources Transferred In | E | F | U | | |
| 9.1 | 577600 | Nonbudgetary Financing Sources Transferred Out | E | F | U | | |
| 9.1 | 578000 | Imputed Financing Sources | E | F | U | | |
| 9.1 | 579000 | Other Financing Sources | E | G | U | | |
| 9.1 | 579100 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | E | G | U | | |
| 9.1 | 579200 | Financing Sources To Be Transferred Out - Contingent Liability | E | F | U | | |
| 9.1 | 579500 | Seigniorage | E | N | U | | |
| 9.1 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | G/N | U | | |
| 9.1 | 580100 | Tax Revenue Collected - Individual | E | G/N | U | | |
| 9.1 | 580200 | Tax Revenue Collected - Corporate | E | G/N | U | | |
| 9.1 | 580300 | Tax Revenue Collected - Unemployment | E | G/N | U | | |
| 9.1 | 580400 | Tax Revenue Collected - Excise | E | G/N | U | | |
| 9.1 | 580500 | Tax Revenue Collected - Estate and Gift | E | G/N | U | | |
| 9.1 | 580600 | Tax Revenue Collected - Customs | E | G/N | U | | |
| 9.1 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | G/N | U | | |
| 9.1 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | G/N | U | | |
| 9.1 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | G/N | U | | |
| 9.1 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | G/N | U | | |
| 9.1 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | G/N | U | | |
| 9.1 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | G/N | U | | |
| 9.1 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | G/N | U | | |
| 9.1 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | G/N | U | | |
| 9.1 | 583100 | Contra Revenue for Taxes - Individual | E | G/N | U | | |
| 9.1 | 583200 | Contra Revenue for Taxes - Corporate | E | G/N | U | | |
| 9.1 | 583300 | Contra Revenue for Taxes - Unemployment | E | G/N | U | | |
| 9.1 | 583400 | Contra Revenue for Taxes - Excise | E | G/N | U | | |
| 9.1 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | G/N | U | | |
| 9.1 | 583600 | Contra Revenue for Taxes - Customs | E | G/N | U | | |
| 9.1 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | G/N | U | | |
| 9.1 | 589100 | Tax Revenue Refunds - Individual | E | G/N | U | | |
| 9.1 | 589200 | Tax Revenue Refunds - Corporate | E | G/N | U | | |
| 9.1 | 589300 | Tax Revenue Refunds - Unemployment | E | G/N | U | | |
| 9.1 | 589400 | Tax Revenue Refunds - Excise | E | G/N | U | | |
| 9.1 | 589500 | Tax Revenue Refunds - Estate and Gift | E | G/N | U | | |
| 9.1 | 589600 | Tax Revenue Refunds - Customs | E | G/N | U | | |
| 9.1 | 590000 | Other Revenue | E | F/G/N | U | | |
| 9.1 | 590900 | Contra Revenue for Other Revenue | E | F/G/N | U | | |
| 9.1 | 591900 | Revenue and Other Financing Sources - Cancellations | E | G | U | | |
| 9.1 | 592100 | Valuation Change in Investments - Exchange Stablization Fund | E | N | U | | |
| 9.1 | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | E | N | U | | |
| 9.1 | 592300 | Valuation Change in Investments - Beneficial Interest in Trust | E | N | U | | |
| 9.1 | 599000 | Collections for Others - Statement of Custodial Activity | E | G/N | U | | |
| 9.1 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | G/N | U | | |
| 9.1 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | G | U | | |

**USSGL Crosswalk - Reclassifed Balance Sheet**

| | | | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|
| **Line No.** | **USSGL Acct.** | **USSGL Account Title** | **Begin/End** | **Fed/NonFed** | **Reporting Type Code** | **Recip. Cat.** | **Addl. Info.** |
| 9.1 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | G | U | | |
| 9.1 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | F | U | | |
| 9.1 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | E | F | U | | |
| 9.1 | 610000 | Operating Expenses/Program Costs | E | F/N | U | | |
| 9.1 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | F/G/N | U | | |
| 9.1 | 619900 | Adjustment to Subsidy Expense | E | N | U | | |
| 9.1 | 631000 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | E | F | U | | |
| 9.1 | 632000 | Interest Expenses on Securities | E | F/N | U | | |
| 9.1 | 633000 | Other Interest Expenses | E | F/N | U | | |
| 9.1 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | E | N | U | | |
| 9.1 | 640000 | Benefit Expense | E | F/G/N | U | | |
| 9.1 | 650000 | Cost of Goods Sold | E | N | U | | |
| 9.1 | 660000 | Applied Overhead | E | N | U | | |
| 9.1 | 661000 | Cost Capitalization Offset | E | N | U | | |
| 9.1 | 671000 | Depreciation, Amortization, and Depletion | E | N | U | | |
| 9.1 | 672000 | Bad Debt Expense | E | F/N | U | | |
| 9.1 | 673000 | Imputed Costs | E | F | U | | |
| 9.1 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | F/N | U | | |
| 9.1 | 680000 | Future Funded Expenses | E | F/N | U | | |
| 9.1 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | U | | |
| 9.1 | 690000 | Nonproduction Costs | E | F/N | U | | |
| 9.1 | 711000 | Gains on Disposition of Assets - Other | E | N | U | | |
| 9.1 | 711100 | Gains on Disposition of Investments | E | F/N | U | | |
| 9.1 | 711200 | Gains on Disposition of Borrowings | E | F/G | U | | |
| 9.1 | 717100 | Gains on Changes in Long-Term Assumptions - From Experience | E | N | U | | |
| 9.1 | 717200 | Losses on Changes in Long-Term Assumptions - From Experience | E | N | U | | |
| 9.1 | 718000 | Unrealized Gains | E | F/N | U | | |
| 9.1 | 719000 | Other Gains | E | F/G/N | U | | |
| 9.1 | 721000 | Losses on Disposition of Assets - Other | E | N | U | | |
| 9.1 | 721100 | Losses on Disposition of Investments | E | F/N | U | | |
| 9.1 | 721200 | Losses on Disposition of Borrowings | E | F/G | U | | |
| 9.1 | 727100 | Gains on Changes in Long-Term Assumptions | E | N | U | | |
| 9.1 | 727200 | Losses on Changes in Long-Term Assumptions | E | N | U | | |
| 9.1 | 728000 | Unrealized Losses | E | F/N | U | | |
| 9.1 | 729000 | Other Losses | E | F/G/N | U | | |
| 9.1 | 730000 | Extraordinary Items | E | N | U | | |
| 9.1 | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | G/N | U | | |
| 9.1 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | G/N | U | | |
| 9.1 | 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year | E | G/N | U | | |
| 9.1 | 750000 | Distribution of Income - Dividend | E | G/N | U | | |
| 9.1 | 760000 | Changes in Actuarial Liability | E | N | U | | |
| | | | | | | | |
| **9.2** | **Net Position - Earmarked Funds** | | | | | | |
| 9.2 | 310000 | Unexpended Appropriations - Cumulative | B | | E | | |
| 9.2 | 310100 | Unexpended Appropriations - Appropriations Received | E | G | E | | |
| 9.2 | 310200 | Unexpended Appropriations - Transfers-In | E | F | E | | |

**USSGL Crosswalk - Reclassifed Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|
| | | | Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
| 9.2 | 310300 | Unexpended Appropriations - Transfers-Out | E | F | E | | |
| 9.2 | 310500 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | G | E | | |
| 9.2 | 310600 | Unexpended Appropriations - Adjustments | E | G | E | | |
| 9.2 | 310700 | Unexpended Appropriations - Used | E | G | E | | |
| 9.2 | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | E | | |
| 9.2 | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | E | | |
| 9.2 | 331000 | Cumulative Results of Operations | B | | E | | |
| 9.2 | 510000 | Revenue From Goods Sold | E | F/N | E | | |
| 9.2 | 510900 | Contra Revenue for Goods Sold | E | F/N | E | | |
| 9.2 | 520000 | Revenue From Services Provided | E | F/N | E | | |
| 9.2 | 520900 | Contra Revenue for Services Provided | E | F/N | E | | |
| 9.2 | 531000 | Interest Revenue - Other | E | F/N | E | | |
| 9.2 | 531100 | Interest Revenue - Investments | E | F/N | E | | |
| 9.2 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F/N | E | | |
| 9.2 | 531300 | Interest Revenue - Subsidy Amortization | E | N | E | | |
| 9.2 | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E | | |
| 9.2 | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E | | |
| 9.2 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | E | | |
| 9.2 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F/N | E | | |
| 9.2 | 531900 | Contra Revenue for Interest Revenue - Other | E | F/N | E | | |
| 9.2 | 532000 | Penalties and Fines Revenue | E | G/N | E | | |
| 9.2 | 532400 | Contra Revenue for Penalties and Fines | E | G/N | E | | |
| 9.2 | 532500 | Administrative Fees Revenue | E | F | E | | |
| 9.2 | 532900 | Contra Revenue for Administrative Fees | E | F/N | E | | |
| 9.2 | 540000 | Funded Benefit Program Revenue | E | F/N | E | | |
| 9.2 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F/N | E | | |
| 9.2 | 550000 | Insurance and Guarantee Premium Revenue | E | N | E | | |
| 9.2 | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | E | N | E | | |
| 9.2 | 560000 | Donated Revenue - Financial Resources | E | N | E | | |
| 9.2 | 560900 | Contra Revenue for Donations - Financial Resources | E | N | E | | |
| 9.2 | 561000 | Donated Revenue - Nonfinancial Resources | E | N | E | | |
| 9.2 | 561900 | Contra Donated Revenue - Nonfinancial Resources | E | N | E | | |
| 9.2 | 564000 | Forfeiture Revenue - Cash and Cash Equivalents | E | N | E | | |
| 9.2 | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | E | N | E | | |
| 9.2 | 565000 | Forfeiture Revenue - Forfeitures of Property | E | N | E | | |
| 9.2 | 565900 | Contra Forfeiture Revenue - Forfeitures of Property | E | N | E | | |
| 9.2 | 570000 | Expended Appropriations | E | G | E | | |
| 9.2 | 570500 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | G | E | | |
| 9.2 | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | E | | |
| 9.2 | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | E | | |
| 9.2 | 572000 | Financing Sources Transferred In Without Reimbursement | E | F | E | | |
| 9.2 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | F | E | | |
| 9.2 | 574000 | Appropriated Earmarked Receipts Transferred In | E | F | E | | |
| 9.2 | 574500 | Appropriated Earmarked Receipts Transferred Out | E | F | E | | |
| 9.2 | 575000 | Expenditure Financing Sources - Transfers-In | E | F | E | | |
| 9.2 | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other | E | F | E | | |

**USSGL Crosswalk - Reclassifed Balance Sheet**

| | | | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|
| **Line No.** | **USSGL Acct.** | **USSGL Account Title** | **Begin/End** | **Fed/NonFed** | **Reporting Type Code** | **Recip. Cat.** | **Addl. Info.** |
| 9.2 | 575600 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | E | F | E | | |
| 9.2 | 576000 | Expenditure Financing Sources - Transfers-Out | E | F | E | | |
| 9.2 | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other | E | F | E | | |
| 9.2 | 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | E | F | E | | |
| 9.2 | 577500 | Nonbudgetary Financing Sources Transferred In | E | F | E | | |
| 9.2 | 577600 | Nonbudgetary Financing Sources Transferred Out | E | F | E | | |
| 9.2 | 578000 | Imputed Financing Sources | E | F | E | | |
| 9.2 | 579000 | Other Financing Sources | E | G | E | | |
| 9.2 | 579100 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | E | G | E | | |
| 9.2 | 579200 | Financing Sources To Be Transferred Out - Contingent Liability | E | F | E | | |
| 9.2 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | G/N | E | | |
| 9.2 | 580100 | Tax Revenue Collected - Individual | E | G/N | E | | |
| 9.2 | 580200 | Tax Revenue Collected - Corporate | E | G/N | E | | |
| 9.2 | 580300 | Tax Revenue Collected - Unemployment | E | G/N | E | | |
| 9.2 | 580400 | Tax Revenue Collected - Excise | E | G/N | E | | |
| 9.2 | 580500 | Tax Revenue Collected - Estate and Gift | E | G/N | E | | |
| 9.2 | 580600 | Tax Revenue Collected - Customs | E | G/N | E | | |
| 9.2 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | G/N | E | | |
| 9.2 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | G/N | E | | |
| 9.2 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | G/N | E | | |
| 9.2 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | G/N | E | | |
| 9.2 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | G/N | E | | |
| 9.2 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | G/N | E | | |
| 9.2 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | G/N | E | | |
| 9.2 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | G/N | E | | |
| 9.2 | 583100 | Contra Revenue for Taxes - Individual | E | G/N | E | | |
| 9.2 | 583200 | Contra Revenue for Taxes - Corporate | E | G/N | E | | |
| 9.2 | 583300 | Contra Revenue for Taxes - Unemployment | E | G/N | E | | |
| 9.2 | 583400 | Contra Revenue for Taxes - Excise | E | G/N | E | | |
| 9.2 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | G/N | E | | |
| 9.2 | 583600 | Contra Revenue for Taxes - Customs | E | G/N | E | | |
| 9.2 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | G/N | E | | |
| 9.2 | 589100 | Tax Revenue Refunds - Individual | E | G/N | E | | |
| 9.2 | 589200 | Tax Revenue Refunds - Corporate | E | G/N | E | | |
| 9.2 | 589300 | Tax Revenue Refunds - Unemployment | E | G/N | E | | |
| 9.2 | 589400 | Tax Revenue Refunds - Excise | E | G/N | E | | |
| 9.2 | 589500 | Tax Revenue Refunds - Estate and Gift | E | G/N | E | | |
| 9.2 | 589600 | Tax Revenue Refunds - Customs | E | G/N | E | | |
| 9.2 | 590000 | Other Revenue | E | F/G/N | E | | 3 |
| 9.2 | 590900 | Contra Revenue for Other Revenue | E | F/G/N | E | | 3 |
| 9.2 | 591900 | Revenue and Other Financing Sources - Cancellations | E | G | E | | |
| 9.2 | 592100 | Valuation Change in Investments - Exchange Stablization Fund | E | N | E | | |
| 9.2 | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | E | N | E | | |
| 9.2 | 592300 | Valuation Change in Investments - Beneficial Interest in Trust | E | N | E | | |
| 9.2 | 599000 | Collections for Others - Statement of Custodial Activity | E | G/N | E | | |
| 9.2 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | G/N | E | | |

**USSGL Crosswalk - Reclassifed Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
|---|---|---|---|---|---|---|---|
| 9.2 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | G | E | | |
| 9.2 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | G | E | | |
| 9.2 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | F | E | | |
| 9.2 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | E | F | E | | |
| 9.2 | 610000 | Operating Expenses/Program Costs | E | F/N | E | | |
| 9.2 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | F/G/N | E | | |
| 9.2 | 619900 | Adjustment to Subsidy Expense | E | N | E | | |
| 9.2 | 631000 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | E | F | E | | |
| 9.2 | 632000 | Interest Expenses on Securities | E | F/N | E | | |
| 9.2 | 633000 | Other Interest Expenses | E | F/N | E | | |
| 9.2 | 633800 | Remuneration Interest | E | N | E | | |
| 9.2 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | E | N | E | | |
| 9.2 | 640000 | Benefit Expense | E | F/G/N | E | | |
| 9.2 | 650000 | Cost of Goods Sold | E | N | E | | |
| 9.2 | 660000 | Applied Overhead | E | N | E | | |
| 9.2 | 661000 | Cost Capitalization Offset | E | N | E | | |
| 9.2 | 671000 | Depreciation, Amortization, and Depletion | E | N | E | | |
| 9.2 | 672000 | Bad Debt Expense | E | F/N | E | | |
| 9.2 | 673000 | Imputed Costs | E | F | E | | |
| 9.2 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | F/N | E | | |
| 9.2 | 680000 | Future Funded Expenses | E | F/N | E | | |
| 9.2 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | E | | |
| 9.2 | 690000 | Nonproduction Costs | E | F/N | E | | |
| 9.2 | 711000 | Gains on Disposition of Assets - Other | E | N | E | | |
| 9.2 | 711100 | Gains on Disposition of Investments | E | F/N | E | | |
| 9.2 | 711200 | Gains on Disposition of Borrowings | E | F/G | E | | |
| 9.2 | 717100 | Gains on Changes in Long-Term Assumptions - From Experience | E | N | E | | |
| 9.2 | 717200 | Losses on Changes in Long-Term Assumptions - From Experience | E | N | E | | |
| 9.2 | 718000 | Unrealized Gains | E | F/N | E | | |
| 9.2 | 718100 | Unrealized Gain - Exchange Stabilization Fund | E | N | E | | |
| 9.2 | 719000 | Other Gains | E | F/G/N | E | | |
| 9.2 | 719100 | Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges | E | N | E | | |
| 9.2 | 721000 | Losses on Disposition of Assets - Other | E | N | E | | |
| 9.2 | 721100 | Losses on Disposition of Investments | E | F/N | E | | |
| 9.2 | 721200 | Losses on Disposition of Borrowings | E | F/G | E | | |
| 9.2 | 727100 | Gains on Changes in Long-Term Assumptions | E | N | E | | |
| 9.2 | 727200 | Losses on Changes in Long-Term Assumptions | E | N | E | | |
| 9.2 | 728000 | Unrealized Losses | E | F/N | E | | |
| 9.2 | 728100 | Unrealized Losses - Exchange Stabilization Fund | E | N | E | | |
| 9.2 | 729000 | Other Losses | E | F/G/N | E | | |
| 9.2 | 729100 | Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges | E | N | E | | |
| 9.2 | 730000 | Extraordinary Items | E | N | E | | |
| 9.2 | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | G/N | E | | |
| 9.2 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | G/N | E | | |
| 9.2 | 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year | E | G/N | E | | |
| 9.2 | 750000 | Distribution of Income - Dividend | E | G/N | E | | |

**USSGL Crosswalk - Reclassifed Balance Sheet**

| | | | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|
| **Line No.** | **USSGL Acct.** | **USSGL Account Title** | **Begin/End** | **Fed/NonFed** | **Reporting Type Code** | **Recip. Cat.** | **Addl. Info.** |
| 9.2 | 760000 | Changes in Actuarial Liability | E | N | E | | |
| | | | | | | | |
| **10** | **Total Net Position** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of lines 9.1 and 9.2.** | | | | | | |
| | | | | | | | |
| **11** | **Total Liabilities and Net Position** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of lines 8 and 10.** | | | | | | |
| | | | | | | | |

**Footnotes and Additional Information**

1. 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.

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 SFFAS No. 7, paragraph 289.

4. Does not include derivative assets.

5. Related to investments in derivative assets.

6. Does not include derivative liabilities.

7. Related to derivative liabilities.

8. Exclude General Fund (Trading Partner code 9900) activity in this account.

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 "G" for the General Fund.

10. This line now includes amounts previously captured on line 7.9. If a new RC is established, then the data will be segregated.

**USSGL Crosswalk - Reclassified Statement of Net Cost**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes Begin/End | Fed/NonFed | Exch/Nonexch | Recip. Cat. | Addl. Info. |
|---|---|---|---|---|---|---|---|
| **1** | **Gross costs** | | | | | | |
| | | | | | | | |
| **2** | **Non-Federal Gross Cost** | | | | | | |
| 2 | 610000 | Operating Expenses/Program Costs | E | N | | | |
| 2 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | N | | | |
| 2 | 619900 | Adjustment to Subsidy Expense | E | N | | | |
| 2 | 633000 | Other Interest Expenses | E | N | | | |
| 2 | 633800 | Remuneration Interest | E | N | | | |
| 2 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | E | N | | | |
| 2 | 640000 | Benefit Expense | E | N | | | |
| 2 | 650000 | Cost of Goods Sold | E | N | | | |
| 2 | 660000 | Applied Overhead | E | N | | | |
| 2 | 661000 | Cost Capitalization Offset | E | N | | | |
| 2 | 671000 | Depreciation, Amortization, and Depletion | E | N | | | |
| 2 | 672000 | Bad Debt Expense | E | N | | | |
| 2 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | N | | | |
| 2 | 680000 | Future Funded Expenses | E | N | | | |
| 2 | 690000 | Nonproduction Costs | E | N | | | |
| 2 | 721000 | Losses on Disposition of Assets - Other | E | N | X | | |
| 2 | 721100 | Losses on Disposition of Investments | E | N | X | | |
| 2 | 728000 | Unrealized Losses | E | N | X | | |
| 2 | 728100 | Unrealized Losses - Exchange Stabilization Fund | E | N | | | |
| 2 | 729000 | Other Losses | E | N | X | | |
| 2 | 729100 | Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges | E | N | | | |
| 2 | 730000 | Extraordinary Items | E | N | X | | |
| 2 | 750000 | Distribution of Income - Dividend | E | N | X | | |
| 2 | 760000 | Changes in Actuarial Liability | E | N | | | |
| | | | | | | | |
| **3** | **Interest on Debt Held by the Public** | | | | | | |
| 3 | 632000 | Interest Expenses on Securities | E | N | | | |
| | | | | | | | |
| **4** | **Gains/Losses from Changes in Actuarial Assumptions** | | | | | | |
| 4 | 717100 | Gains on Changes in Long-Term Assumptions - From Experience | E | N | X | | |
| 4 | 717200 | Losses on Changes in Long-Term Assumptions - From Experience | E | N | X | | |
| 4 | 727100 | Gains on Changes in Long-Term Assumptions | E | N | X | | |
| 4 | 727200 | Losses on Changes in Long-Term Assumptions | E | N | X | | |
| | | | | | | | |
| **5** | **Total Non-Federal Gross Cost** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of lines 2 through 4** | | | | | | |
| | | | | | | | |
| **6** | **Federal Gross Cost** | | | | | | |
| | | | | | | | |
| **6.1** | **Benefit Program Costs (RC 26) /2** | | | | | 26 | |
| 6.1 | 640000 | Benefit Expense | E | F | | | 4 |

**USSGL Crosswalk - Reclassified Statement of Net Cost**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes Begin/End | Fed/NonFed | Exch/Nonexch | Recip. Cat. | Addl. Info. |
|---|---|---|---|---|---|---|---|
| 6.1 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | | | |
| | | | | | | | |
| **6.2** | **Imputed Costs (RC 25) /2** | | | | | 25 | |
| 6.2 | 673000 | Imputed Costs | E | F | | | |
| | | | | | | | |
| **6.3** | **Buy/Sell Cost (RC24) /2** | | | | | 24 | |
| 6.3 | 610000 | Operating Expenses/Program Costs | E | F | | | |
| 6.3 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | F | | | 4 |
| 6.3 | 672000 | Bad Debt Expense | E | F | | | |
| 6.3 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | F | | | |
| 6.3 | 680000 | Future Funded Expenses | E | F | | | |
| 6.3 | 690000 | Nonproduction Costs | E | F | | | |
| | | | | | | | |
| **6.4** | **Federal Securities Interest Expense (RC 03) /2** | | | | | 03 | |
| 6.4 | 632000 | Interest Expenses on Securities | E | F | | | 3 |
| 6.4 | 721100 | Losses on Disposition of Investments | E | F | X | | |
| 6.4 | 728000 | Unrealized Losses | E | F | X | | |
| | | | | | | | |
| **6.5** | **Borrowing and Other Interest Expense (RC05) /2** | | | | | 05 | |
| 6.5 | 631000 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | E | F | | | |
| 6.5 | 633000 | Other Interest Expenses | E | F | | | |
| | | | | | | | |
| **6.6** | **Borrowing Losses (RC 06) /2** | | | | | 06 | |
| 6.6 | 721200 | Losses on Disposition of Borrowings | E | F | X | | 3 |
| 6.6 | 729000 | Other Losses | E | F | X | | |
| | | | | | | | |
| **6.7** | **Other Expenses (without reciprocals) (RC 29)** | | | | | 29 | |
| 6.7 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | G | | | |
| 6.7 | 640000 | Benefit Expense | E | G | | | |
| 6.7 | 750000 | Distribution of Income - Dividend | E | G | X | | |
| | | | | | | | |
| **7** | **Total Federal Gross Cost** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of lines 6.1 through 6.7** | | | | | | |
| | | | | | | | |
| **8** | **Department Total Gross Cost** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals the sum of lines 5 and 7** | | | | | | |
| | | | | | | | |
| **9** | **Earned Revenue** | | | | | | |
| | | | | | | | |
| **10** | **Non-Federal Earned Revenue** | | | | | | |
| 10 | 510000 | Revenue From Goods Sold | E | N | X | | |
| 10 | 510900 | Contra Revenue for Goods Sold | E | N | X | | |
| 10 | 520000 | Revenue From Services Provided | E | N | X | | |

**USSGL Crosswalk - Reclassified Statement of Net Cost**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes Begin/End | Fed/NonFed | Exch/Nonexch | Recip. Cat. | Addl. Info. |
|---|---|---|---|---|---|---|---|
| 10 | 520900 | Contra Revenue for Services Provided | E | N | X | | |
| 10 | 531000 | Interest Revenue - Other | E | N | X | | |
| 10 | 531100 | Interest Revenue - Investments | E | N | X | | |
| 10 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | N | X | | |
| 10 | 531300 | Interest Revenue - Subsidy Amortization | E | N | X | | |
| 10 | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | X | | |
| 10 | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | X | | |
| 10 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | N | X | | |
| 10 | 531800 | Contra Revenue for Interest Revenue - Investments | E | N | X | | |
| 10 | 531900 | Contra Revenue for Interest Revenue - Other | E | N | X | | |
| 10 | 532500 | Administrative Fees Revenue | E | N | X | | |
| 10 | 532900 | Contra Revenue for Administrative Fees | E | N | X | | |
| 10 | 540000 | Funded Benefit Program Revenue | E | N | X | | |
| 10 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | N | X | | |
| 10 | 550000 | Insurance and Guarantee Premium Revenue | E | N | X | | |
| 10 | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | E | N | X | | |
| 10 | 590000 | Other Revenue | E | N | X | | |
| 10 | 590900 | Contra Revenue for Other Revenue | E | N | X | | |
| 10 | 592100 | Valuation Change in Investments - Exchange Stablization Fund | E | N | X | | |
| 10 | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | E | N | X | | |
| 10 | 599000 | Collections for Others - Statement of Custodial Activity | E | N | X | | |
| 10 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | N | X | | |
| 10 | 711000 | Gains on Disposition of Assets - Other | E | N | X | | |
| 10 | 711100 | Gains on Disposition of Investments | E | N | X | | |
| 10 | 718000 | Unrealized Gains | E | N | X | | |
| 10 | 718100 | Unrealized Gain - Exchange Stabilization Fund | E | N | | | |
| 10 | 719000 | Other Gains | E | N | X | | |
| 10 | 719100 | Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges | E | N | | | |
| | | | | | | | |
| **11** | **Federal Earned Revenue** | | | | | | |
| | | | | | | | |
| **11.1** | **Benefit Program Revenue (RC 26) /2** | | | | | 26 | |
| 11.1 | 540000 | Funded Benefit Program Revenue | E | F | X | | |
| 11.1 | 540500 | Unfunded FECA Benefit Revenue | E | F | X | | |
| 11.1 | 540600 | Contra Revenue for Unfunded FECA Benefit Revenue | E | F | X | | |
| 11.1 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F | X | | |
| | | | | | | | |
| **11.2** | **Buy/Sell Revenue (RC 24) /2** | | | | | 24 | |
| 11.2 | 510000 | Revenue From Goods Sold | E | F | X | | |
| 11.2 | 510900 | Contra Revenue for Goods Sold | E | F | X | | |
| 11.2 | 520000 | Revenue From Services Provided | E | F | X | | |
| 11.2 | 520900 | Contra Revenue for Services Provided | E | F | X | | |
| 11.2 | 532500 | Administrative Fees Revenue | E | F | X | | |
| 11.2 | 532900 | Contra Revenue for Administrative Fees | E | F | X | | |
| 11.2 | 590000 | Other Revenue | E | F | X | | |

**USSGL Crosswalk - Reclassified Statement of Net Cost**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes Begin/End | Fed/NonFed | Exch/Nonexch | Recip. Cat. | Addl. Info. |
|---|---|---|---|---|---|---|---|
| 11.2 | 590900 | Contra Revenue for Other Revenue | E | F | X | | |
| | | | | | | | |
| **11.3** | **Federal Securities Interest Revenue (RC 03) /2** | | | | | 03 | |
| 11.3 | 531100 | Interest Revenue - Investments | E | F | X | | |
| 11.3 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F | X | | |
| 11.3 | 711100 | Gains on Disposition of Investments | E | F | X | | |
| 11.3 | 718000 | Unrealized Gains | E | F | X | | |
| | | | | | | | |
| **11.4** | **Borrowing and Other Interest Revenue (RC 05) /2** | | | | | 05 | |
| 11.4 | 531000 | Interest Revenue - Other | E | F | X | | |
| 11.4 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F | X | | 3 |
| 11.4 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F | X | | |
| 11.4 | 531900 | Contra Revenue for Interest Revenue - Other | E | F | X | | |
| | | | | | | | |
| **11.5** | **Borrowing Gains (RC 06) /2** | | | | | 06 | |
| 11.5 | 711200 | Gains on Disposition of Borrowings | E | F | X | | 3 |
| 11.5 | 719000 | Other Gains | E | F | X | | |
| | | | | | | | |
| **11.6** | **Other Revenue (without reciprocal) (RC 29) /2** | | | | | 29 | |
| 11.6 | 599000 | Collections for Others - Statement of Custodial Activity | E | G | X | | |
| 11.6 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | G | X | | |
| | | | | | | | |
| **12** | **Total Federal Earned Revenue** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of 11.1 through 11.6** | | | | | | |
| | | | | | | | |
| **13** | **Department Total Earned Revenue** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals the sum of lines 10 and 12** | | | | | | |
| | | | | | | | |
| **14** | **Net Cost of Operations** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals the sum of line 8 minus line 13** | | | | | | |
| | | | | | | | |

**Footnotes and Additional Information**

1. USSGL account attribute domain "F" excludes intradepartmental amounts.

2. For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.

3. Reported by the Department of Treasury.

4. Excludes non-reciprocating activity (i.e. RC 29 activity).

5. Includes non-reciprocating activity (i.e. RC 29 activity).

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**USSGL Crosswalk - Reclassified Statement of Changes in Net Position**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Exch/Nonexch | Budgetary Impact Indicator | Recip. Cat. | Addl. Info. |
|---|---|---|---|---|---|---|---|---|
| **1** | | **Beginning Net Position Balance** | | | | | | |
| 1 | 310000 | Unexpended Appropriations - Cumulative | B | | | | | |
| 1 | 331000 | Cumulative Results of Operations | B | | | | | |
| | | | | | | | | |
| **2** | | **Non-Federal Prior Period Adjustments** | | | | | | |
| | | | | | | | | |
| **2.1** | | **Changes in Accounting Principles** | | | | | | |
| 2.1 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | N | | | | |
| | | | | | | | | |
| **2.2** | | **Corrections of Errors** | | | | | | |
| 2.2 | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | N | | | | |
| | | | | | | | | |
| **2.3** | | **Corrections of Errors - Years Preceding the Prior Year** | | | | | | |
| 2.3 | 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year | E | N | | | | |
| | | | | | | | | |
| **3** | | **Federal Prior Period Adjustments** | | | | | 29 | |
| | | | | | | | | |
| **3.1** | | **Changes in Accounting Principles (RC 29) /1** | | | | | 29 | |
| 3.1 | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | | | | |
| 3.1 | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | | | | |
| 3.1 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | | | | |
| | | | | | | | | |
| **3.2** | | **Corrections of Errors (RC 29)** | | | | | 29 | |
| 3.2 | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | | | | |
| 3.2 | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | | | | |
| 3.2 | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | G | | | | |
| | | | | | | | | |
| **3.3** | | **Corrections of Errors - Years Preceding the Prior Year (RC 29)** | | | | | 29 | |
| 3.3 | 310500 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | G | | | | |
| 3.3 | 570500 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | G | | | | |
| 3.3 | 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year | E | G | | | | |
| | | | | | | | | |
| **4** | | **Adjusted Beginning Net Position Balance** | | | | | | |
| | | | | | | | | |
| | | **This line is calculated.** | | | | | | |
| | | | | | | | | |
| | | **For current year, equals sum of lines, 1, 2.1, 2.2, 3.1, and 3.2.** | | | | | | |
| | | | | | | | | |
| | | **For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, 3.1, 3.2, and 3.3.** | | | | | | |
| | | | | | | | | |
| **5** | | **Non-Federal Nonexchange Revenue:** | | | | | | |
| | | | | | | | | |
| **5.1** | | **Individual Income Tax and Tax Withholdings (for use by Treasury only)** | | | | | | |
| 5.1 | 580100 | Tax Revenue Collected - Individual | E | N | T | | | |
| 5.1 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | N | T | | | |
| 5.1 | 583100 | Contra Revenue for Taxes - Individual | E | N | T | | | |
| 5.1 | 589100 | Tax Revenue Refunds - Individual | E | N | T | | | |
| | | | | | | | | |
| **5.2** | | **Corporation Income Taxes (for use by Treasury only)** | | | | | | |
| 5.2 | 580200 | Tax Revenue Collected - Corporate | E | N | T | | | |
| 5.2 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | N | T | | | |
| 5.2 | 583200 | Contra Revenue for Taxes - Corporate | E | N | T | | | |
| 5.2 | 589200 | Tax Revenue Refunds - Corporate | E | N | T | | | |
| | | | | | | | | |
| **5.3** | | **Unemployment Taxes** | | | | | | |

**USSGL Crosswalk - Reclassified Statement of Changes in Net Position**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Exch/Nonexch | Budgetary Impact Indicator | Recip. Cat. | Addl. Info. |
|---|---|---|---|---|---|---|---|---|
| 5.3 | 580300 | Tax Revenue Collected - Unemployment | E | N | T | | | |
| 5.3 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | N | T | | | |
| 5.3 | 583300 | Contra Revenue for Taxes - Unemployment | E | N | T | | | |
| 5.3 | 589300 | Tax Revenue Refunds - Unemployment | E | N | T | | | |
| | | | | | | | | |
| **5.4** | **Excise Taxes** | | | | | | | |
| 5.4 | 580400 | Tax Revenue Collected - Excise | E | N | T | | | |
| 5.4 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | N | T | | | |
| 5.4 | 583400 | Contra Revenue for Taxes - Excise | E | N | T | | | |
| 5.4 | 589400 | Tax Revenue Refunds - Excise | E | N | T | | | |
| | | | | | | | | |
| **5.5** | **Estate and Gift Taxes** | | | | | | | |
| 5.5 | 580500 | Tax Revenue Collected - Estate and Gift | E | N | T | | | |
| 5.5 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | N | T | | | |
| 5.5 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | N | T | | | |
| 5.5 | 589500 | Tax Revenue Refunds - Estate and Gift | E | N | T | | | |
| | | | | | | | | |
| **5.6** | **Customs Duties** | | | | | | | |
| 5.6 | 580600 | Tax Revenue Collected - Customs | E | N | T | | | |
| 5.6 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | N | T | | | |
| 5.6 | 583600 | Contra Revenue for Taxes - Customs | E | N | T | | | |
| 5.6 | 589600 | Tax Revenue Refunds - Customs | E | N | T | | | |
| | | | | | | | | |
| **5.7** | **Other Taxes and Receipts** | | | | | | | |
| 5.7 | 531000 | Interest Revenue - Other | E | N | T | | | |
| 5.7 | 531100 | Interest Revenue - Investments | E | N | T | | | |
| 5.7 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | N | T | | | |
| 5.7 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | N | T | | | |
| 5.7 | 531800 | Contra Revenue for Interest Revenue - Investments | E | N | T | | | |
| 5.7 | 531900 | Contra Revenue for Interest Revenue - Other | E | N | T | | | |
| 5.7 | 532000 | Penalties and Fines Revenue | E | N | T | | | |
| 5.7 | 532400 | Contra Revenue for Penalties and Fines | E | N | T | | | |
| 5.7 | 540000 | Funded Benefit Program Revenue | E | N | T | | | |
| 5.7 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | N | T | | | |
| 5.7 | 560000 | Donated Revenue - Financial Resources | E | N | T | | | |
| 5.7 | 560900 | Contra Revenue for Donations - Financial Resources | E | N | T | | | |
| 5.7 | 561000 | Donated Revenue - Nonfinancial Resources | E | N | T | | | |
| 5.7 | 561900 | Contra Donated Revenue - Nonfinancial Resources | E | N | T | | | |
| 5.7 | 564000 | Forfeiture Revenue - Cash and Cash Equivalents | E | N | T | D | | |
| 5.7 | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | E | N | T | D | | |
| 5.7 | 565000 | Forfeiture Revenue - Forfeitures of Property | E | N | T | E | | |
| 5.7 | 565900 | Contra Forfeiture Revenue - Forfeitures of Property | E | N | T | E | | |
| 5.7 | 579500 | Seigniorage | E | N | | E | | 4 |
| 5.7 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | N | T | | | |
| 5.7 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | N | T | | | |
| 5.7 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | N | T | | | |
| 5.7 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | N | T | | | |
| 5.7 | 590000 | Other Revenue | E | N | T | D/E | | |
| 5.7 | 590900 | Contra Revenue for Other Revenue | E | N | T | D/E | | |
| 5.7 | 592300 | Valuation Change in Investments - Beneficial Interest in Trust | E | N | T | | | |
| 5.7 | 599000 | Collections for Others - Statement of Custodial Activity | E | N | T | D/E | | |
| 5.7 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | N | T | D/E | | |
| 5.7 | 711000 | Gains on Disposition of Assets - Other | E | N | T | D/E | | |
| 5.7 | 711100 | Gains on Disposition of Investments | E | N | T | D/E | | |
| 5.7 | 718000 | Unrealized Gains | E | N | T | D/E | | |

**USSGL Crosswalk - Reclassified Statement of Changes in Net Position**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Exch/Nonexch | Budgetary Impact Indicator | Recip. Cat. | Addl. Info. |
|---|---|---|---|---|---|---|---|---|
| 5.7 | 719000 | Other Gains | E | N | T | D/E | | |
| 5.7 | 721000 | Losses on Disposition of Assets - Other | E | N | T | D/E | | |
| 5.7 | 721100 | Losses on Disposition of Investments | E | N | T | D/E | | |
| 5.7 | 728000 | Unrealized Losses | E | N | T | D/E | | |
| 5.7 | 729000 | Other Losses | E | N | T | D/E | | |
| 5.7 | 750000 | Distribution of Income - Dividend | E | N | T | D/E | | |
| | | | | | | | | |
| **5.8** | **Miscellaneous Earned Revenue/2** | | | | | | | |
| 5.8 | | | | | | | | |
| | | | | | | | | |
| **5.9** | **Total Non-Federal Nonexchange Revenue** | | | | | | | |
| | | | | | | | | |
| | **This line is calculated. Equals sum of lines 5.1 through 5.8.** | | | | | | | |
| | | | | | | | | |
| **6** | **Federal Nonexchange Revenue:** | | | | | | | |
| | | | | | | | | |
| **6.1** | **Federal Securities Interest Revenue (Nonexchange) (RC 03) /1** | | | | | | 03 | |
| 6.1 | 531100 | Interest Revenue - Investments | E | F | T | | | 5 |
| 6.1 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F | T | | | 5 |
| 6.1 | 711100 | Gains on Disposition of Investments | E | F | T | D/E | | 5 |
| 6.1 | 718000 | Unrealized Gains | E | F | T | D/E | | 5 |
| 6.1 | 721100 | Losses on Disposition of Investments | E | F | T | D/E | | 5 |
| 6.1 | 728000 | Unrealized Losses | E | F | T | D/E | | 5 |
| | | | | | | | | |
| **6.2** | **Borrowings and Other Interest Revenue (Nonexchange) (RC 05) /1** | | | | | | 05 | |
| 6.2 | 531000 | Interest Revenue - Other | E | F | T | | | 5 |
| 6.2 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F | T | | | 5 |
| 6.2 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F | T | | | 5 |
| 6.2 | 531900 | Contra Revenue for Interest Revenue - Other | E | F | T | | | 5 |
| | | | | | | | | |
| **6.3** | **Benefit Program Revenue (Nonexchange) (RC 26) /1** | | | | | | 26 | |
| 6.3 | 540000 | Funded Benefit Program Revenue | E | F | T | | | 5 |
| 6.3 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F | T | | | 5 |
| | | | | | | | | |
| **6.4** | **Other Taxes and Receipts (RC 29) /1** | | | | | | 29 | |
| 6.4 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | G | T | | | |
| 6.4 | 580100 | Tax Revenue Collected - Individual | E | G | T | | | |
| 6.4 | 580200 | Tax Revenue Collected - Corporate | E | G | T | | | |
| 6.4 | 580300 | Tax Revenue Collected - Unemployment | E | G | T | | | |
| 6.4 | 580400 | Tax Revenue Collected - Excise | E | G | T | | | |
| 6.4 | 580500 | Tax Revenue Collected - Estate and Gift | E | G | T | | | |
| 6.4 | 580600 | Tax Revenue Collected - Customs | E | G | T | | | |
| 6.4 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | G | T | | | |
| 6.4 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | G | T | | | |
| 6.4 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | G | T | | | |
| 6.4 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | G | T | | | |
| 6.4 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | G | T | | | |
| 6.4 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | G | T | | | |
| 6.4 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | G | T | | | |
| 6.4 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | G | T | | | |
| 6.4 | 583100 | Contra Revenue for Taxes - Individual | E | G | T | | | |
| 6.4 | 583200 | Contra Revenue for Taxes - Corporate | E | G | T | | | |
| 6.4 | 583300 | Contra Revenue for Taxes - Unemployment | E | G | T | | | |
| 6.4 | 583400 | Contra Revenue for Taxes - Excise | E | G | T | | | |
| 6.4 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | G | T | | | |

**USSGL Crosswalk - Reclassified Statement of Changes in Net Position**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Exch/Nonexch | Budgetary Impact Indicator | Recip. Cat. | Addl. Info. |
|---|---|---|---|---|---|---|---|---|
| 6.4 | 583600 | Contra Revenue for Taxes - Customs | E | G | T | | | |
| 6.4 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | G | T | | | |
| 6.4 | 589100 | Tax Revenue Refunds - Individual | E | G | T | | | |
| 6.4 | 589200 | Tax Revenue Refunds - Corporate | E | G | T | | | |
| 6.4 | 589300 | Tax Revenue Refunds - Unemployment | E | G | T | | | |
| 6.4 | 589400 | Tax Revenue Refunds - Excise | E | G | T | | | |
| 6.4 | 589500 | Tax Revenue Refunds - Estate and Gift | E | G | T | | | |
| 6.4 | 589600 | Tax Revenue Refunds - Customs | E | G | T | | | |
| 6.4 | 711200 | Gains on Disposition of Borrowings | E | G | T | D/E | | |
| 6.4 | 719000 | Other Gains | E | G | T | D/E | | |
| 6.4 | 721200 | Losses on Disposition of Borrowings | E | G | T | D/E | | |
| 6.4 | 729000 | Other Losses | E | G | T | D/E | | |
| | | | | | | | | |
| **6.5** | **Total Federal Nonexchange Revenue** | | | | | | | |
| | | | | | | | | |
| | **This line is calculated. Equals sum of lines 6.1 through 6.4.** | | | | | | | |
| | | | | | | | | |
| **7** | **Budgetary Financing Sources:** | | | | | | | |
| | | | | | | | | |
| **7.1** | **Appropriations Received As Adjusted (Recissions and Other Adjustments) (RC 29) /1** | | | | | | 29 | |
| 7.1 | 310100 | Unexpended Appropriations - Appropriations Received | E | G | | | | |
| 7.1 | 310600 | Unexpended Appropriations - Adjustments | E | G | | | | |
| | | | | | | | | |
| **7.2** | **Appropriation of Unavailable Special or Trust Fund Receipts Transfers-In (RC 07) /1** | | | | | | 07 | |
| 7.2 | 574000 | Appropriated Earmarked Receipts Transferred In | E | F | | | | 5 |
| | | | | | | | | |
| **7.3** | **Appropriation of Unavailable Special or Trust Fund Receipts Transfers-Out (RC 07) /1** | | | | | | 07 | |
| 7.3 | 574500 | Appropriated Earmarked Receipts Transferred Out | E | F | | | | 5 |
| | | | | | | | | |
| **7.4** | **Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources (RC 08) /1** | | | | | | 08 | |
| 7.4 | 310200 | Unexpended Appropriations - Transfers-In | E | F | | | | |
| 7.4 | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other | E | F | | | | |
| | | | | | | | | |
| **7.5** | **Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources (RC 08) /1** | | | | | | 08 | |
| 7.5 | 310300 | Unexpended Appropriations - Transfers-Out | E | F | | | | |
| 7.5 | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other | E | F | | | | |
| | | | | | | | | |
| **7.6** | **Expenditure Transfers-In of Financing Sources (RC 09) /1** | | | | | | 09 | |
| 7.6 | 575000 | Expenditure Financing Sources - Transfers-In | E | F | | | | |
| 7.6 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | F | | | | |
| | | | | | | | | |
| **7.7** | **Expenditure Transfers-Out of Financing Sources (RC 09) /1** | | | | | | 09 | |
| 7.7 | 576000 | Expenditure Financing Sources - Transfers-Out | E | F | | | | |
| 7.7 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | E | F | | | | |
| | | | | | | | | |
| **7.8** | **Nonexpenditure Transfer-In of Financing Sources - Capital Transfers (RC 11)** | | | | | | 11 | |
| 7.8 | 575600 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | E | F | | | | |
| | | | | | | | | |
| **7.9** | **Nonexpenditure Transfer-Out of Financing Sources - Capital Transfers (RC 11)** | | | | | | 11 | |
| 7.9 | 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | E | F | | | | |
| 7.9 | 579200 | Financing Sources To Be Transferred Out - Contingent Liability | E | F | | | | |
| | | | | | | | | |
| **7.10** | **Collections for Others Transferred to the General Fund (RC 29)** | | | | | | 29 | |
| 7.10 | | | | | | | | |

**USSGL Crosswalk - Reclassified Statement of Changes in Net Position**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes: Begin/End | Fed/NonFed | Exch/Nonexch | Budgetary Impact Indicator | Recip. Cat. | Addl. Info. |
|---|---|---|---|---|---|---|---|---|
| **7.11** | | **Accrual for Amounts to be Collected for Others and Transferred to the General Fund (RC 29)** | | | | | 29 | |
| 7.11 | | | | | | | | |
| | | | | | | | | |
| **7.12** | | **Other Budgetary Financing Sources (RC 29) /1, 8** | | | | | 29 | |
| 7.12 | 310700 | Unexpended Appropriations - Used | E | G | | | | |
| 7.12 | 532000 | Penalties and Fines Revenue | E | G | T | | | |
| 7.12 | 532400 | Contra Revenue for Penalties and Fines | E | G | T | | | |
| 7.12 | 570000 | Expended Appropriations | E | G | | | | |
| 7.12 | 579000 | Other Financing Sources | E | G | | D | | |
| 7.12 | 590000 | Other Revenue | E | G | T | D | | 3 |
| 7.12 | 590900 | Contra Revenue for Other Revenue | E | G | T | D | | 3 |
| 7.12 | 591900 | Revenue and Other Financing Sources - Cancellations | E | G | | | | |
| 7.12 | 599000 | Collections for Others - Statement of Custodial Activity | E | G | T | D | | |
| 7.12 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | G | T | D | | |
| 7.12 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | G | | D | | |
| 7.12 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | G | | D | | |
| 7.12 | 750000 | Distribution of Income - Dividend | E | G | T | D | | |
| | | | | | | | | |
| **7.13** | | **Total Budgetary Financing Sources** | | | | | | |
| | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 7.1 through 7.12.** | | | | | | |
| | | | | | | | | |
| **8** | | **Other Financing Sources:** | | | | | | |
| | | | | | | | | |
| **8.1** | | **Transfers-In Without Reimbursement (RC 18) /1** | | | | | 18 | |
| 8.1 | 572000 | Financing Sources Transferred In Without Reimbursement | E | F | | | | |
| 8.1 | 577500 | Nonbudgetary Financing Sources Transferred In | E | F | | | | |
| | | | | | | | | |
| **8.2** | | **Transfers-Out Without Reimbursement (RC 18) /1** | | | | | 18 | |
| 8.2 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | F | | | | |
| 8.2 | 577600 | Nonbudgetary Financing Sources Transferred Out | E | F | | | | |
| | | | | | | | | |
| **8.3** | | **Imputed Financing Sources (RC 25) /1** | | | | | 25 | |
| 8.3 | 578000 | Imputed Financing Sources | E | F | | | | |
| | | | | | | | | |
| **8.4** | | **Non-Entity Collections Transferred to the General Fund (RC 29)** | | | | | 29 | |
| 8.4 | | | | | | | | |
| | | | | | | | | |
| **8.5** | | **Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund (RC 29)** | | | | | 29 | |
| 8.5 | | | | | | | | |
| | | | | | | | | |
| **8.6** | | **Other Non-Budgetary Financing Sources (RC 29) /1, 9** | | | | | 29 | |
| 8.6 | 579100 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | E | G | | E | | |
| 8.6 | 599000 | Collections for Others - Statement of Custodial Activity | E | G | T | E | | 7 |
| 8.6 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | G | T | E | | 7 |
| 8.6 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | G | | E | | 7 |
| 8.6 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | G | | E | | 7 |
| | | | | | | | | |
| **8.7** | | **Total Other Financing Sources** | | | | | | |
| | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 8.1 through 8.6** | | | | | | |
| | | | | | | | | |
| **9** | | **Net Cost of Operations (+/-)** | | | | | | |
| 9 | | | | | | | | |

USSGL Crosswalk - Reclassified Statement of Changes in Net Position

| | | | USSGL Account Attributes | | | | | |
|---|---|---|---|---|---|---|---|---|
| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Exch/Nonexch | Budgetary Impact Indicator | Recip. Cat. | Addl. Info. |
| 10 | Ending Net Position Balance | | | | | | | |
| | | | | | | | | |
| | This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.13, 8.7, and 9. | | | | | | | |
| | | | | | | | | |

**Footnotes and Additional Information**

1. 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.

2. As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.

3. This account is associated with RC 24 rather than RC 29.

4. 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.

5. Exclude General Fund activity in this account.

6. Budgetary portion only.

7. Non budgetary portion only.

8. This line now includes amounts previously captured in lines 7.10 and 7.11. If a new RC is established then the data can be segregated.

9. This line now includes amounts previously captured in lines 8.4 and 8.5. If a new RC is established then the data can be segregated.

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# U.S. Government Standard General Ledger
# Validations and Edits

One of the goals FMS has envisioned for GTAS is to improve the consistency in agency trial balance reporting. This will be accomplished through validations and edits.

The validations ensure that the attributes reported in agencies' GTAS trial balance submissions are valid for the USSGL account. The validations encompass both USSGL level attributes per the USSGL Attribute Table and Treasury Account Symbol (TAS) level attributes found in the Super Master Account (SMAF). Simple validations are those involving one attribute while special validations involve more than one attribute. All validations are fatal.

The edits compare the agency trial balances with USSGL rules and with data from authoritative sources such as the Central Accounting and Reporting System (CARS) the Bureau of Public Debt and the Federal Financing Bank. The edits may be either fatal or proposed. FMS will use the proposed edits only for analytical purposes. FMS disclaims any role or responsibility with the agency auditor relationship concerning the GTAS fatal and proposed analytical edits.

The following are the validation and edit reports included in this section:

- GTAS Validation Summary Report
- GTAS Validation Detail Report
- GTAS Edits Summary Report
- GTAS Edits Detail Report
- GTAS Closing Edits Report

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## U. S. Standard General Ledger
## Data Validations - Summary

| ID | Simple or Special | Name | Type | Description | Error Message | Rule | Has Exception |
|---|---|---|---|---|---|---|---|
| 1 | SIMPLE | USSGL ACCOUNT NUMBER | Bulk File | A six-digit number used to identify a specific USSGL account. | The USSGL account is invalid. Check the USSGL TFM Supplement for a valid list of USSGL accounts. | Pass | N |
| 2 | SIMPLE | DOLLAR AMOUNT | Bulk File | The dollar amount field can be up to 21 numerical characters with no decimals. Last two places are assumed decimal. | The dollar amount field is invalid. The dollar amount can be up to 21 numerical characters with no decimal points. Last two places are assumed decimal. | Format | N |
| 3 | SIMPLE | VALID TAS | Bulk File Special | The Treasury Account Symbol provided on the bulk file must be valid. | The Treasury Account Symbol provided on the bulk file is invalid. Refer to the FAST Book II. | Pass | N |
| 4 | SIMPLE | Trading Partner Agency Identifier and Main Account | Bulk File Special | The Trading Partner Agency Identifier and Trading Partner Main Account must be a valid TAS. | The Trading Partner Agency Identifier and Trading Partner Main Account is not a valid TAS. Refer to the FAST Book II. | Pass | N |
| 5 | SIMPLE | Program Report Category Code | Bulk File Special | The Program Report Category Code (number) provided in the bulk file must be a valid number for the TAS. | The Program Report Category Code (number) provided in the bulk file must be a valid number for the TAS. Add the missing Program Report Category numbers to the Apportionment Category B/Program Report Category Module. | Pass | N |

## U. S. Standard General Ledger
## Data Validations - Summary

| ID | Simple or Special | Name | Type | Description | Error Message | Rule | Has Exception |
|---|---|---|---|---|---|---|---|
| 6 | SIMPLE | Apportionment Category B Program Code | Bulk File Special | The Apportionment Category B Program Code provided in the bulk file must be a valid number for the TAS. | The Apportionment Category B Program Code provided in the bulk file must be a valid number for the TAS. Add the missing Apportionment Cat. B Program Code to the Apportionment Cat. B/Program Report Category Module. The values must be between 6011-6159. | Pass | N |
| 7 | SIMPLE | Debit Credit Indicator | SGL Simple | Each USSGL account must have a Debit or Credit Indicator. | The Debit or Credit Indicator is required. Refer to the GTAS attribute table. | Pass | N |
| 8 | SIMPLE | Begin End Indicator | SGL Simple | Begin End Indicator is required for the applicable USSGL accounts. | Begin End Indicator is required. Refer to the GTAS attribute table. | Pass | N |
| 9 | SIMPLE | Federal Non-Federal Code | SGL Simple | Federal Non-Federal Code is required for the applicable USSGL accounts. | Invalid use of the Federal Non-Federal Code. Refer to the GTAS attribute table. | Pass | N |
| 10 | SIMPLE | Exchange Nonexchange Code | SGL Simple | Exchange Nonexchange Code is required for the applicable USSGL accounts. | Invalid use of Exchange Nonexchange Code. Refer to the GTAS attribute table. | Pass | N |
| 11 | SIMPLE | Custodial Noncustodial Indicator | SGL Simple | Custodial Noncustodial Indicator is required for the applicable USSGL accounts. | Invalid use of the Custodial Noncustodial Indicator. Refer to the GTAS attribute table. | Pass | N |
| 12 | SIMPLE | Authority Type Code | SGL Simple | Authority Type Code is required for applicable USSGL accounts. | Invalid use of the Authority Type Code. Refer to the GTAS attribute table. | Pass | Y |
| 13 | SIMPLE | Apportionment Category Code | SGL Simple | Apportionment Category Code is required for applicable USSGL accounts. | Invalid use of the Apportionment Category Code. Refer to the GTAS attribute table. | Pass | N |

## U. S. Standard General Ledger
## Data Validations - Summary

| ID | Simple or Special | Name | Type | Description | Error Message | Rule | Has Exception |
|---|---|---|---|---|---|---|---|
| 14 | SIMPLE | Year of Budget Authority Indicator | SGL Simple | Year of Budget Authority Indicator is required for the applicable USSGL accounts. | Invalid use of the Year of Budget Authority Indicator. Refer to the GTAS attribute table. | Pass | Y |
| 15 | SIMPLE | Availability Time Indicator | SGL Simple | Availability Time Indicator is required for the applicable USSGL accounts. | Invalid use of the Availability Time Indicator. Refer to the GTAS attribute table. | Pass | Y |
| 16 | SIMPLE | BEA Category Indicator | SGL Simple | BEA Category Indicator is required for the applicable USSGL accounts. | Invalid use of the BEA Category Indicator. Refer to the GTAS attribute table. | Pass | N |
| 17 | SIMPLE | Prior Year Adjustment Code | SGL Simple | Prior Year Adjustment Code is required for the applicable USSGL accounts. | Invalid use of the Prior Year Adjustment Code. Refer to the GTAS attribute table. | Pass | Y |
| 18 | SIMPLE | Reimbursable Flag Indicator | SGL Simple | Reimbursable Flag Indicator is required for applicable USSGL accounts. | Invalid use of the Reimbursable Flag Indicator. Refer to the GTAS attribute table. | Pass | N |
| 19 | SIMPLE | Budgetary Impact Indicator | SGL Simple | Budgetary Impact Indicator is required for applicable USSGL accounts. | Invalid use of the Budgetary Impact Indicator. Refer to the GTAS attribute table. | Pass | N |
| 20 | SIMPLE | Program Indicator | SGL Simple | Program Indicator is required for applicable USSGL accounts. | Invalid use of the Program Indicator. Refer to the GTAS attribute table. | Pass | N |
| 21 | SIMPLE | GTAS Fund Type | SGL Simple | Specific USSGL accounts are valid for each GTAS Fund Type. | Invalid USSGL Account/GTAS Fund Type combination. Refer to the GTAS attribute table. | Pass | Y |
| 22 | SIMPLE | TAS Status | SGL Simple | The USSGL accounts must be valid for the TAS Status. | Invalid USSGL Account/TAS Status combination. Refer to the GTAS attribute table. | Pass | Y |
| 23 | SIMPLE | Borrowing Source Code | SGL Simple | Borrowing Source Code is required for applicable USSGL accounts. | Invalid use of the Borrowing Source Code. Refer to the GTAS attribute table. | Pass | Y |
| 24 | SIMPLE | Reporting Type Code | SGL Simple | The USSGL Accounts must be valid for the Reporting Type Code. | Invalid USSGL Account/Reporting Type Code Code combination. Refer to the GTAS attribute table. | Pass | N |
| 25 | SPECIAL | 439100 and Appropriation Flag Validation | Compound | USSGL 439100 can only be used on the bulk file if the Appropriation Flag on the SMAF is I (Indefinite) or M (Mixed). | USSGL 439100 can not be reported for this TAS because the Appropriation Flag on the SMAF is not I (Indefinite) or M (Mixed). | Fail | N |
| 26 | SPECIAL | Anticipated USSGL Account Balance in Period 12 | Compound | If the period is 12, then the account balance for all anticipated USSGL accounts must be zero. | The amount in an anticipated USSGL account must be zero for period 12. | Fail | N |

## U. S. Standard General Ledger
## Data Validations - Summary

| ID | Simple or Special | Name | Type | Description | Error Message | Rule | Has Exception |
|---|---|---|---|---|---|---|---|
| 27 | SPECIAL | Credit Cohort Year and Financing Account Code Validation | Compound | If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null. | If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null. | Pass | Y |
| 28 | SPECIAL | PYA and Beginning Balance Validation | Compound | If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting). | If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting). | Fail | N |
| 29 | SPECIAL | Program Report Category Code and Apportionment Category Code Validation | Compound | If the Apportionment Category Code is A or B, then the Program Report Category Code (number) is required. If the Apportionment Category Code is E, then Program Report Category Code (number) must be null. | If the Apportionment Category Code is A or B, then the Program Report Category Code (number) is required. If the Apportionment Category Code is E, then Program Report Category Code (number) must be null. | Fail | Y |
| 30 | SPECIAL | Apportionment Category B and Apportionment Category B Program Code (Number) Validation | Compound | If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159. | If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159 per the SF-132. | Fail | Y |
| 31 | SPECIAL | BEA Category Validation | Compound | The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory). | The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory). | Fail | N |
| 32 | SPECIAL | Is First Year and Year of Budget Authority Indicator Validation | Compound | If Is First Year is Y (Yes) on the SMAF, then Year of Budget Authority Indicator must be NEW. If Is First Year is N (No) on the SMAF, then Year of Budget Authority Indicator must be BAL for annual & multi year TAS; and must be NEW or BAL for X year TAS. | If Is First Year is Y (Yes) on the SMAF, then Year of Budget Authority Indicator must be NEW. If Is First Year is N (No) on the SMAF, then Year of Budget Authority Indicator must be BAL for annual & multi year TAS; and must be NEW or BAL for X year TAS. | Fail | Y |

## U. S. Standard General Ledger
## Data Validations - Summary

| ID | Simple or Special | Name | Type | Description | Error Message | Rule | Has Exception |
|---|---|---|---|---|---|---|---|
| 33 | SPECIAL | Federal Non-Federal Code and Trading Partner Agency Identifier Validation | Compound | If Federal Non-Federal Code is F (Federal), then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G (General Fund), then Trading Partner Agency Identifier must be 099. | If Fed Non-Fed Code is F (Federal), then Trading Partner Agency Identifier is required. If Fed Non-Fed Code is G (General Fund), then Trading Partner Agency Identifier must be 099. Refer to the Agency Identifiers Report in the Run Reports Module. | Fail | Y |
| 34 | SPECIAL | Federal Non-Federal Code and Trading Partner Main Account Validation | Compound | If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required. The TP Main Account will be phased-in beginning in FY 2014. | If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required. The TP Main Account will be phased-in beginning in FY 2014. | Fail | Y |
| 35 | SPECIAL | Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation | Compound | If Federal Non-Federal Code is G (General Fund), then Trading Partner Main Account must be 0000. | If Federal Non-Federal Code is G (General Fund), then Trading Partner Main Account must be 0000. | Fail | N |
| 36 | SPECIAL | TAS Restrictions for USSGL 192100 Receivable from Appropriations Validation | Compound TAS | USSGL account 192100 is restricted to specific TAS within the Department of the Treasury. | TAS is not authorized to use USSGL 192100 | Fail | N |
| 37 | SPECIAL | 109000 Balance Validation | Compound | The Dollar Amount for USSGL account 109000 must be $0 in period 12. | The Dollar Amount for USSGL account 109000 must be $0 in period 12. | Fail | N |
| 38 | SPECIAL | USSGL 435000 and TAS Status Transitioning Flag | Compound | If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit). | If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit). | Fail | N |
| 39 | SPECIAL | PYA and Is First Year | Compound | If the Is First Year Indicator is Y (Yes) on the SMAF, then the PYA must be X (not an adjustment to prior year reporting). | If the Is First Year Indicator is Y (Yes) on the SMAF, then the PYA must be X (not an adjustment to prior year reporting). | Fail | N |
| 40 | SPECIAL | TAS Status Transitioning Flag and 101000 | Compound | If the TAS Status Transitioning Flag is K (Canceling), then 101000 ending balance must be $0. | If the TAS Status Transitioning Flag is K (Canceling), then 101000 ending balance must be $0. | Fail | N |
| 41 | SPECIAL | Prior Year Upward and Downward Adjustments and Is FIrst Year | Compound | Prior Year Upward and Downward Adjustments cannot be reported in the TAS first year. | Prior year upward and downward adjustment USSGL account(s) can not be reported if the Is First Year is Y (Yes) on the SMAF. | Fail | N |
| 42 | SPECIAL | USSGL 490800 TAS limitation | Compound TAS | USSGL 490800 is restricted to three TAS: 88X0300, 20X0550 and 10X4518. | USSGL 490800 is restricted to three TAS: 88X0300, 20X0550 and 10X4518. | Fail | N |
| 43 | SPECIAL | USSGL 412200 is limited to TAS 20X0550 | Compound TAS | USSGL 412200 is limited to TAS 20X0550 | USSGL 412200 is limited to TAS 20X0550 | Fail | N |

## U. S. Standard General Ledger
## Data Validations - Summary

| ID | Simple or Special | Name | Type | Description | Error Message | Rule | Has Exception |
|---|---|---|---|---|---|---|---|
| 44 | SPECIAL | USSGLs limited to X Authority Duration Code | Compound | Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). | Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). | Fail | N |
| 45 | SPECIAL | TAS Restrictions for USSGL 432000 | Compound TAS | USSGL 432000 is restricted to TAS in the Department of Health and Human Services and the Social Security Administration. | USSGL 432000 is restricted to TAS in the Department of Health and Human Services and the Social Security Administration. | Fail | N |
| 46 | SPECIAL | TAS Restrictions for Non-Federal Exceptions | Compound TAS | Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS | Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS | Fail | N |
| 47 | SPECIAL | Borrowing Authority from Treasury and Borrowing Source Validation | Compound | If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from treaasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank). | If the Borrowing Authority from Treasury Indicator on the SMAF is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank). | Fail | Y |
| 48 | SPECIAL | Borrowing Authority from the Public and Borrowing Source Validation | Compound | If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public). | If the Borrowing Authority from the Public Indicator on the SMAF is other than N (No Borrowing Authority from the Public), then the USSGL Borrowing Source must be P (public). | Fail | Y |

## U. S. Standard General Ledger
## Data Validations - Summary

| ID | Simple or Special | Name | Type | Description | Error Message | Rule | Has Exception |
|---|---|---|---|---|---|---|---|
| 49 | SPECIAL | USSGL Accounts and Borrowing Authority Indicator | Compound | USSGLs 404200, 404400, 414000, 414100, 414300, 414400, 414500, 414800, 414900 are limited to TAS with Borrowing from the Treasury or Borrowing from the Public. | USSGLs 404200, 404400, 414000, 414100, 414300, 414400, 414500, 414800, 414900 are limited to TAS with Borrowing from the Treasury or Borrowing from the Public. | Fail | N |
| 50 | SPECIAL | USSGL Accounts and Contract Authority Indicator | Compound | USSGLs 403200, 403400, 413000, 413100, 413200, 413300, 413400, 413500, 413600, 413800, 413900 are limited to TAS with Contract Authority. | USSGLs 403200, 403400, 413000, 413100, 413200, 413300, 413400, 413500, 413600, 413800, 413900 are limited to TAS with Contract Authority. | Fail | N |

## U. S. Standard General Ledger
## Data Validations - Summary

| ID | Simple or Special | Name | Type | Description | Error Message | Rule | Has Exception |
|---|---|---|---|---|---|---|---|
| 51 | SPECIAL | Backdated Transaction and Prior Year Adjustment | Compound | If a transaction has been backdated to a previous fiscal year in CARS, then the Prior Year Adjustment for the transaction is B. The Backdated Transaction field on the SMAF will Y (yes) if a backdated transaction has been processed. | If a transaction has been backdated to a previous fiscal year in CARS, then the Prior Year Adjustment for the transaction is B. The Backdated Transaction field on the SMAF will Y (yes) if a backdated transaction has been processed. | Fail | N |
| 52 | SPECIAL | Is First Year and Beginning Balance Validation | Compound | If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E. | If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E. | Fail | N |
| 53 | SPECIAL | USSGLs limited to TAS 20X4444 | Compound TAS | USSGLs 120500, 120900, 134400, 138400, 167000, 167100, 167200, 167900, 219200, 219300, 633800, 718100, 728100, 719100, and 729100 is limited to TAS 20X4444. | The use of USSGLs 120500, 120900, 134400, 138400, 167000, 167100, 167200, 167900, 219200, 219300, 633800, 718100, 728100, 719100, and 729100 are restricted to TAS 20X4444: | Fail | N |

**U.S. Government Standard General Ledger**
**Data Validations - Detail**

| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| 12E | Authority Type Code | Authority Type Code is required for applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | CONCATENATED TAS | | | |
| | | | Pass | 412600 | B | 031 X0300000 | | | |
| | | | Pass | 412600 | B | 031 X0200000 | | | |
| | | | Pass | 412600 | B | 431 X0500000 | | | |
| | | | Pass | 412600 | B | 086201020100336000 | | | |
| | | | Pass | 412600 | B | 012 X5531000 | | | |
| | | | Pass | 412800 | B | 031 X0300000 | | | |
| | | | Pass | 412800 | B | 031 X0200000 | | | |
| | | | Pass | 412800 | B | 431 X0500000 | | | |
| | | | Pass | 412800 | B | 086201020100336000 | | | |
| | | | Pass | 412800 | B | 012 X5531000 | | | |
| | | | Pass | 412800 | B | 016 X8042000 | | | |
| | | | Pass | 412900 | B | 012201020101143000 | | | |
| | | | Pass | 412900 | B | 016 0327000 | | | |
| 14E | Year of Budget Authority Indicator | Year of Budget Authority Indicator is required for the applicable USSGL accounts. | | YEAR OF BUDGET AUTHORITY CODE | FINANCING ACCOUNT CODE | | | | |
| | | | Pass | (BLANK) | D | | | | |
| | | | Pass | (BLANK) | G | | | | |
| | | | Fail | BAL | D | | | | |
| | | | Fail | BAL | G | | | | |
| | | | Fail | NEW | D | | | | |
| | | | Fail | NEW | G | | | | |
| 15E | Availability Time Indicator | Availability Time Indicator is required for the applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | Begin End Indicator | AVAILABILITY TIME INDICATOR | | | |
| | | | Fail | 462000 | B | A | | | |
| | | | Fail | 462000 | B | S | | | |
| | | | Fail | 462000 | E | (BLANK) | | | |
| | | | Pass | 462000 | B | (BLANK) | | | |
| | | | Pass | 462000 | E | A | | | |
| | | | Pass | 462000 | E | S | | | |
| 17E | Prior Year Adjustment Code | Prior Year Adjustment Code is required for the applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | PRIOR YEAR ADJUSTMENT CODE | TAS STATUS | | | |
| | | | Fail | 411100 | X | E | | | |
| | | | Fail | 411200 | X | E | | | |
| | | | Fail | 411300 | X | E | | | |
| | | | Fail | 411400 | X | E | | | |
| | | | Fail | 411500 | X | E | | | |
| | | | Fail | 411600 | X | E | | | |
| | | | Fail | 411700 | X | E | | | |
| | | | Fail | 411800 | X | E | | | |
| | | | Fail | 411900 | X | E | | | |
| | | | Fail | 412100 | X | E | | | |
| | | | Fail | 412300 | X | E | | | |
| | | | Fail | 412400 | X | E | | | |
| | | | Fail | 412500 | X | E | | | |
| | | | Fail | 413100 | X | E | | | |
| | | | Fail | 413200 | X | E | | | |
| | | | Fail | 413600 | X | E | | | |
| | | | Fail | 414100 | X | E | | | |
| | | | Fail | 415000 | X | E | | | |
| | | | Fail | 415700 | X | E | | | |
| | | | Fail | 415800 | X | E | | | |
| | | | Fail | 416800 | X | E | | | |

**U.S. Government Standard General Ledger**
**Data Validations - Detail**

| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| 12E | Authority Type Code | Authority Type Code is required for applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | CONCATENATED TAS | | | |
| | | | Fail | 417000 | X | E | | | |
| | | | Fail | 417500 | X | E | | | |
| | | | Fail | 419000 | X | E | | | |
| | | | Fail | 421200 | X | E | | | |
| | | | Fail | 429000 | X | E | | | |
| | | | Fail | 438200 | X | E | | | |
| | | | Fail | 438400 | X | E | | | |
| | | | Fail | 438700 | X | E | | | |
| | | | Fail | 438800 | X | E | | | |
| | | | Fail | 439100 | X | E | | | |
| | | | Fail | 439200 | X | E | | | |
| | | | Fail | 439400 | X | E | | | |
| | | | Fail | 439500 | X | E | | | |
| | | | Fail | 439700 | X | E | | | |
| | | | Fail | 439800 | X | E | | | |
| | | | Fail | 439900 | X | E | | | |
| | | | Fail | 445000 | X | E | | | |
| | | | Fail | 462000 | X | E | | | |
| | | | Fail | 490800 | X | E | | | |
| 21E | GTAS Fund Type | Specific USSGL accounts are valid for each GTAS Fund Type. | | USSGL ACCOUNT NUMBER | FUND TYPE | CONCATENATED TAS | | | |
| | | | Fail | 411400 | ET | 015 X8526000 | | | |
| | | | Fail | 411400 | ET | 015 X8585000 | | | |
| | | | Fail | 411400 | ET | 015 X8594000 | | | |
| | | | Fail | 411400 | ET | 015 X8595000 | | | |
| | | | Fail | 411400 | ET | 015 X8596000 | | | |
| | | | Fail | 411400 | ET | 015 X8600000 | | | |
| | | | Fail | 411400 | ET | 015 X8602000 | | | |
| | | | Fail | 411400 | ET | 015 X8604000 | | | |
| | | | Fail | 411400 | ET | 015 X8608000 | | | |
| | | | Fail | 411400 | ET | 070 X8530000 | | | |
| | | | Fail | 411400 | ET | 070 X8598000 | | | |
| | | | Pass | 411900 | ES | 014 X5241000 | | | |
| | | | Pass | 411900 | ES | 014 X5205000 | | | |
| | | | Pass | 411900 | ES | 014 X5485000 | | | |
| | | | Pass | 411900 | ES | 020200920105485000 | | | |
| | | | Pass | 411900 | ES | 095 X5415000 | | | |
| | | | Pass | 411900 | ET | 015 X8526000 | | | |
| | | | Pass | 411900 | ET | 015 X8585000 | | | |
| | | | Pass | 411900 | ET | 015 X8594000 | | | |
| | | | Pass | 411900 | ET | 015 X8595000 | | | |
| | | | Pass | 411900 | ET | 015 X8596000 | | | |
| | | | Pass | 411900 | ET | 015 X8600000 | | | |
| | | | Pass | 411900 | ET | 015 X8602000 | | | |
| | | | Pass | 411900 | ET | 015 X8604000 | | | |
| | | | Pass | 411900 | ET | 015 X8608000 | | | |
| | | | Pass | 411900 | ET | 030 X8530000 | | | |
| | | | Pass | 411900 | ET | 031 X8598000 | | | |
| | | | Pass | 412600 | EG | 031 X0300000 | | | |
| | | | Pass | 412600 | EG | 031 X0200000 | | | |
| | | | Pass | 412600 | EG | 431 X0500000 | | | |
| | | | Pass | 412600 | EG | 086201020100336000 | | | |
| | | | Pass | 412700 | EG | 016201020100327000 | | | |

**U.S. Government Standard General Ledger**
**Data Validations - Detail**

| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| **12E** | **Authority Type Code** | **Authority Type Code is required for applicable USSGL accounts.** | | **USSGL ACCOUNT NUMBER** | **AUTHORITY TYPE** | **CONCATENATED TAS** | | | |
| | | | Pass | 412700 | EG | 016201020110327000 | | | |
| | | | Pass | 412700 | EG | 012201020101143000 | | | |
| | | | Pass | 412700 | EG | 012201020111143000 | | | |
| | | | Pass | 412800 | EG | 031 X0200000 | | | |
| | | | Pass | 412800 | EG | 431 X0500000 | | | |
| | | | Pass | 412800 | EG | 086201020100336000 | | | |
| | | | Pass | 412800 | EG | 031 X0300000 | | | |
| | | | Pass | 412900 | EG | 016201020100327000 | | | |
| | | | Pass | 412900 | EG | 012201020101143000 | | | |
| | | | Pass | 415700 | EG | 091200920100205000 | | | |
| | | | Pass | 417100 | EG | 096 X3122000 | | | |
| | | | Pass | 417200 | EP | 089 X4045000 | | | |
| | | | Pass | 417300 | EG | 096 X3122000 | | | |
| | | | Pass | 417300 | EP | 089 X4045000 | | | |
| | | | Pass | 439700 | EG | 091200920100205000 | | | |
| | | | Pass | 439700 | EG | 091201020110205000 | | | |
| **22E** | **TAS Status** | **The USSGL accounts must be valid for the TAS Status.** | | **USSGL ACCOUNT NUMBER** | **FUND TYPE** | **TAS STATUS** | | | |
| | | | Fail | 435000 | EG | U | | | |
| | | | Fail | 435000 | ER | U | | | |
| | | | Fail | 435000 | EP | U | | | |
| | | | Fail | 435000 | TR | U | | | |
| | | | Fail | 435000 | EC | U | | | |
| | | | Fail | 435000 | EM | U | | | |
| | | | Pass | 435000 | ES | U | | | |
| | | | Pass | 435000 | ET | U | | | |
| **23E** | **Borrowing Source Code** | **Borrowing Source Code is required for applicable USSGL accounts.** | | **USSGL ACCOUNT NUMBER** | **AUTHORITY TYPE** | **BORROWING SOURCE** | | | |
| | | | Fail | 439200 | B | (BLANK) | | | |
| | | | Fail | 439200 | C | F | | | |
| | | | Fail | 439200 | C | T | | | |
| | | | Fail | 439200 | C | P | | | |
| | | | Fail | 439200 | D | F | | | |
| | | | Fail | 439200 | D | T | | | |
| | | | Fail | 439200 | D | P | | | |
| | | | Fail | 439200 | E | F | | | |
| | | | Fail | 439200 | E | T | | | |
| | | | Fail | 439200 | E | P | | | |
| | | | Fail | 439200 | F | F | | | |
| | | | Fail | 439200 | F | T | | | |
| | | | Fail | 439200 | F | P | | | |
| | | | Fail | 439200 | P | F | | | |
| | | | Fail | 439200 | P | T | | | |
| | | | Fail | 439200 | P | P | | | |
| | | | Fail | 439200 | R | F | | | |
| | | | Fail | 439200 | R | T | | | |
| | | | Fail | 439200 | R | P | | | |
| | | | Fail | 439200 | S | F | | | |

**U.S. Government Standard General Ledger**
**Data Validations - Detail**

| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| **12E** | **Authority Type Code** | **Authority Type Code is required for applicable USSGL accounts.** | | **USSGL ACCOUNT NUMBER** | **AUTHORITY TYPE** | **CONCATENATED TAS** | | | |
| | | | Fail | 439200 | S | T | | | |
| | | | Fail | 439200 | S | P | | | |
| | | | Pass | 439200 | B | F | | | |
| | | | Pass | 439200 | B | T | | | |
| | | | Pass | 439200 | B | P | | | |
| | | | Pass | 439200 | C | (BLANK) | | | |
| | | | Pass | 439200 | D | (BLANK) | | | |
| | | | Pass | 439200 | E | (BLANK) | | | |
| | | | Pass | 439200 | F | (BLANK) | | | |
| | | | Pass | 439200 | P | (BLANK) | | | |
| | | | Pass | 439200 | R | (BLANK) | | | |
| | | | Pass | 439200 | S | (BLANK) | | | |
| | | | Fail | 439300 | B | (BLANK) | | | |
| | | | Fail | 439300 | C | F | | | |
| | | | Fail | 439300 | C | T | | | |
| | | | Fail | 439300 | C | P | | | |
| | | | Fail | 439300 | D | F | | | |
| | | | Fail | 439300 | D | T | | | |
| | | | Fail | 439300 | D | P | | | |
| | | | Fail | 439300 | E | F | | | |
| | | | Fail | 439300 | E | T | | | |
| | | | Fail | 439300 | E | P | | | |
| | | | Fail | 439300 | F | F | | | |
| | | | Fail | 439300 | F | T | | | |
| | | | Fail | 439300 | F | P | | | |
| | | | Fail | 439300 | P | F | | | |
| | | | Fail | 439300 | P | T | | | |
| | | | Fail | 439300 | P | P | | | |
| | | | Fail | 439300 | R | F | | | |
| | | | Fail | 439300 | R | T | | | |
| | | | Fail | 439300 | R | P | | | |
| | | | Fail | 439300 | S | F | | | |
| | | | Fail | 439300 | S | T | | | |
| | | | Fail | 439300 | S | P | | | |
| | | | Pass | 439300 | B | F | | | |
| | | | Pass | 439300 | B | T | | | |
| | | | Pass | 439300 | B | P | | | |
| | | | Pass | 439300 | C | (BLANK) | | | |
| | | | Pass | 439300 | D | (BLANK) | | | |
| | | | Pass | 439300 | E | (BLANK) | | | |
| | | | Pass | 439300 | F | (BLANK) | | | |
| | | | Pass | 439300 | P | (BLANK) | | | |
| | | | Pass | 439300 | R | (BLANK) | | | |
| | | | Pass | 439300 | S | (BLANK) | | | |
| **25** | **439100 and Appropriation Flag Validation** | **USSGL 439100 can only be used on the bulk file if the Appropriation Flag on the SMAF is I (Indefinite) or M (Mixed).** | **Fail** | **USSGL ACCOUNT NUMBER** | **APPROPRIATION FLAG** | | | | |
| | | | | =439100 | =(BLANK) | | | | |
| **26** | **Anticipated USSGL Account Balance in Period 12** | **If the period is 12, then the account balance for all anticipated USSGL accounts must be zero.** | **Fail** | **Reporting Period** | **DOLLAR AMOUNT** | **SGL ANTICIPATED** | | | |
| | | | | =12 | <>0 | =Y | | | |
| **27** | **Credit Cohort Year and Financing Account Code Validation** | **If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null.** | **Pass** | **CREDIT COHORT YEAR** | **BUDGETARY PROPRIETARY** | **FINANCING ACCOUNT CODE** | | | |
| | | | | =(BLANK) | =A | =D | | | |

**U.S. Government Standard General Ledger**
**Data Validations - Detail**

| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| 12E | Authority Type Code | Authority Type Code is required for applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | CONCATENATED TAS | | | |
| | | | | =(BLANK) | =A | =N | | | |
| | | | | =(BLANK) | =A | =G | | | |
| | | | | =(BLANK) | =B | =N | | | |
| | | | | =(BLANK) | =P | =D | | | |
| | | | | =(BLANK) | =P | =N | | | |
| | | | | =(BLANK) | =P | =G | | | |
| | | | | =1992 | =B | =D | | | |
| | | | | =1992 | =B | =G | | | |
| | | | | =1993 | =B | =D | | | |
| | | | | =1993 | =B | =G | | | |
| | | | | =1994 | =B | =D | | | |
| | | | | =1994 | =B | =G | | | |
| | | | | =1995 | =B | =D | | | |
| | | | | =1995 | =B | =G | | | |
| | | | | =1996 | =B | =D | | | |
| | | | | =1996 | =B | =G | | | |
| | | | | =1997 | =B | =D | | | |
| | | | | =1997 | =B | =G | | | |
| | | | | =1998 | =B | =D | | | |
| | | | | =1998 | =B | =G | | | |
| | | | | =1999 | =B | =D | | | |
| | | | | =1999 | =B | =G | | | |
| | | | | =2000 | =B | =D | | | |
| | | | | =2000 | =B | =G | | | |
| | | | | =2001 | =B | =D | | | |
| | | | | =2001 | =B | =G | | | |
| | | | | =2002 | =B | =D | | | |
| | | | | =2002 | =B | =G | | | |
| | | | | =2003 | =B | =D | | | |
| | | | | =2003 | =B | =G | | | |
| | | | | =2004 | =B | =D | | | |
| | | | | =2004 | =B | =G | | | |
| | | | | =2005 | =B | =D | | | |
| | | | | =2005 | =B | =G | | | |
| | | | | =2006 | =B | =D | | | |
| | | | | =2006 | =B | =G | | | |
| | | | | =2007 | =B | =D | | | |
| | | | | =2007 | =B | =G | | | |
| | | | | =2008 | =B | =D | | | |
| | | | | =2008 | =B | =G | | | |
| | | | | =2009 | =B | =D | | | |
| | | | | =2009 | =B | =G | | | |
| | | | | =2010 | =B | =D | | | |
| | | | | =2010 | =B | =G | | | |
| | | | | =2011 | =B | =D | | | |
| | | | | =2011 | =B | =G | | | |
| | | | | =2012 | =B | =D | | | |
| | | | | =2012 | =B | =G | | | |
| | | | | =2013 | =B | =D | | | |
| | | | | =2013 | =B | =G | | | |
| 27E | Credit Cohort Year and Financing Account Code Validation | If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null. | | CREDIT COHORT YEAR | CONCATENATED TAS | FINANCING ACCOUNT CODE | | | |
| | | | Pass | (BLANK) | 086 X4240000 | D | | | |
| | | | Pass | (BLANK) | 086 X4240000 | G | | | |

**U.S. Government Standard General Ledger**
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| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| 12E | Authority Type Code | Authority Type Code is required for applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | CONCATENATED TAS | | | |
| 28 | PYA and Beginning Balance Validation | If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting). | Fail | Begin End Indicator | PRIOR YEAR ADJUSTMENT CODE | | | | |
| | | | | =B | =B | | | | |
| | | | | =B | =P | | | | |
| 29 | Program Report Category Code and Apportionment Category Code Validation | If the Apportionment Category Code is A or B, then the Program Report Category Code (number) is required. If the Apportionment Category Code is E, then Program Report Category Code (number) must be null. | Fail | APPORTIONMENT CATEGORY CODE | PROGRAM REPORT CATEGORY NUMBER | | | | |
| | | | | =(BLANK) | =## | | | | |
| | | | | =A | =(BLANK) | | | | |
| | | | | =B | =(BLANK) | | | | |
| | | | | =E | =## | | | | |
| 29E | Program Report Category Code and Apportionment Category Code Validation | If the Apportionment Category Code is A or B, then the Program Report Category Code (number) is required. If the Apportionment Category Code is E, then Program Report Category Code (number) must be null. | | USSGL ACCOUNT NUMBER | APPORTIONMENT CATEGORY CODE | PROGRAM REPORT CATEGORY NUMBER | | | |
| | | | Fail | 406000 | A | ## | | | |
| | | | Fail | 406000 | B | ## | | | |
| | | | Pass | 406000 | A | (BLANK) | | | |
| | | | Pass | 406000 | B | (BLANK) | | | |
| | | | Fail | 407000 | A | ## | | | |
| | | | Fail | 407000 | B | ## | | | |
| | | | Pass | 407000 | A | (BLANK) | | | |
| | | | Pass | 407000 | B | (BLANK) | | | |
| | | | Fail | 421000 | A | ## | | | |
| | | | Fail | 421000 | B | ## | | | |
| | | | Pass | 421000 | A | (BLANK) | | | |
| | | | Pass | 421000 | B | (BLANK) | | | |
| | | | Fail | 431000 | A | ## | | | |
| | | | Fail | 431000 | B | ## | | | |
| | | | Pass | 431000 | A | (BLANK) | | | |
| | | | Pass | 431000 | B | (BLANK) | | | |
| | | | Fail | 463000 | A | ## | | | |
| | | | Fail | 463000 | B | ## | | | |
| | | | Pass | 463000 | A | (BLANK) | | | |
| | | | Pass | 463000 | B | (BLANK) | | | |
| | | | Fail | 465000 | A | ## | | | |
| | | | Fail | 465000 | B | ## | | | |
| | | | Pass | 465000 | A | (BLANK) | | | |
| | | | Pass | 465000 | B | (BLANK) | | | |
| 30 | Apportionment Category B and Apportionment Category B Program Code (Number) Validation | If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159. | Fail | APPORTIONMENT CATEGORY CODE | APPORTIONMENT CATEGORY B PROGRAM | | | | |
| | | | | =(BLANK) | =#### | | | | |
| | | | | =A | =#### | | | | |
| | | | | =B | =(BLANK) | | | | |
| | | | | =E | =#### | | | | |
| 30E | Apportionment Category B and Apportionment Category B Program Code (Number) Validation | If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159. | | USSGL ACCOUNT NUMBER | APPORTIONMENT CATEGORY CODE | APPORTIONMENT CATEGORY B PROGRAM | | | |
| | | | Fail | 406000 | B | #### | | | |
| | | | Pass | 406000 | B | (BLANK) | | | |
| | | | Fail | 407000 | B | #### | | | |
| | | | Pass | 407000 | B | (BLANK) | | | |

**U.S. Government Standard General Ledger**
**Data Validations - Detail**

| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| **12E** | **Authority Type Code** | **Authority Type Code is required for applicable USSGL accounts.** | | **USSGL ACCOUNT NUMBER** | **AUTHORITY TYPE** | **CONCATENATED TAS** | | | |
| | | | Fail | 421000 | B | #### | | | |
| | | | Pass | 421000 | B | (BLANK) | | | |
| | | | Fail | 431000 | B | #### | | | |
| | | | Pass | 431000 | B | (BLANK) | | | |
| | | | Fail | 463000 | B | #### | | | |
| | | | Pass | 463000 | B | (BLANK) | | | |
| | | | Fail | 465000 | B | #### | | | |
| | | | Pass | 465000 | B | (BLANK) | | | |

**U.S. Government Standard General Ledger**
**Data Validations - Detail**

| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| 12E | Authority Type Code | Authority Type Code is required for applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | CONCATENATED TAS | | | |
| 31 | BEA Category Validation | The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory). | Fail | BEA CATEGORY INDICATOR | TAS LEVEL BEA CATEGORY | | | | |
| | | | | =D | =M | | | | |
| | | | | =D | =(BLANK) | | | | |
| | | | | =D | =I | | | | |
| | | | | =D | =G | | | | |
| | | | | =D | =N | | | | |
| | | | | =M | =D | | | | |
| | | | | =M | =(BLANK) | | | | |
| | | | | =M | =I | | | | |
| | | | | =M | =G | | | | |
| 32 | Is First Year and Year of Budget Authority Indicator Validation | If Is First Year is Y (Yes) on the SMAF, then Year of Budget Authority Indicator must be NEW. If Is First Year is N (No) on the SMAF, then Year of Budget Authority Indicator must be BAL for annual & multi year TAS; and must be NEW or BAL for X year TAS. | Fail | YEAR OF BUDGET AUTHORITY CODE | AUTHORITY DURATION CODE | IS FIRST YEAR | | | |
| | | | | =BAL | =A | =Y | | | |
| | | | | =BAL | =M | =Y | | | |
| | | | | =BAL | =X | =Y | | | |
| | | | | =NEW | =A | =N | | | |
| | | | | =NEW | =M | =N | | | |
| 32E | Is First Year and Year of Budget Authority Indicator Validation | If Is First Year is Y (Yes) on the SMAF, then Year of Budget Authority Indicator must be NEW. If Is First Year is N (No) on the SMAF, then Year of Budget Authority Indicator must be BAL for annual & multi year TAS; and must be NEW or BAL for X year TAS. | | YEAR OF BUDGET AUTHORITY CODE | IS FIRST YEAR | Fund Family | | | |
| | | | Pass | NEW | N | 5798299 | | | |
| 33 | Federal Non-Federal Code and Trading Partner Agency Identifier Validation | If Federal Non-Federal Code is F (Federal), then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G (General Fund), then Trading Partner Agency Identifier must be 099. | Fail | FEDERAL NONFEDERAL INDICATOR | TRADING PARTNER AGENCY IDENTIFIER | | | | |
| | | | | =(BLANK) | =### | | | | |
| | | | | =E | =### | | | | |
| | | | | =F | =(BLANK) | | | | |
| | | | | =F | =099 | | | | |
| | | | | =G | <>099 | | | | |
| | | | | =N | =### | | | | |
| 33E | Federal Non-Federal Code and Trading Partner Agency Identifier Validation | If Federal Non-Federal Code is F (Federal), then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G (General Fund), then Trading Partner Agency Identifier must be 099. | | USSGL ACCOUNT NUMBER | FEDERAL NONFEDERAL INDICATOR | TRADING PARTNER AGENCY IDENTIFIER | | | |
| | | | Fail | 421200 | F | ### | | | |
| | | | Pass | 421200 | F | (BLANK) | | | |
| | | | Fail | 422100 | F | ### | | | |
| | | | Pass | 422100 | F | (BLANK) | | | |
| | | | Fail | 422200 | F | ### | | | |
| | | | Pass | 422200 | F | (BLANK) | | | |
| | | | Fail | 423100 | F | ### | | | |
| | | | Pass | 423100 | F | (BLANK) | | | |
| | | | Fail | 425100 | F | ### | | | |
| | | | Pass | 425100 | F | (BLANK) | | | |
| | | | Fail | 425200 | F | ### | | | |

**U.S. Government Standard General Ledger**
**Data Validations - Detail**

| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| **12E** | **Authority Type Code** | **Authority Type Code is required for applicable USSGL accounts.** | | **USSGL ACCOUNT NUMBER** | **AUTHORITY TYPE** | **CONCATENATED TAS** | | | |
| | | | Pass | 425200 | F | (BLANK) | | | |
| | | | Fail | 425300 | F | ### | | | |
| | | | Pass | 425300 | F | (BLANK) | | | |
| | | | Fail | 497200 | F | ### | | | |
| | | | Pass | 497200 | F | (BLANK) | | | |
| **34** | **Federal Non-Federal Code and Trading Partner Main Account Validation** | **If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required. The TP Main Account will be phased-in beginning in FY 2014.** | **Fail** | **BEGINNING PERIOD OF AVAILABILITY** | **FEDERAL NONFEDERAL INDICATOR** | **TRADING PARTNER MAIN ACCOUNT CODE** | | | |
| | | | | =2014 | =F | =0000 | | | |
| | | | | =2014 | =F | =(BLANK) | | | |
| | | | | =2014 | =N | =#### | | | |
| | | | | =2014 | =E | =#### | | | |
| | | | | =2014 | =(BLANK) | =#### | | | |
| | | | | =2014 | =G | <>0000 | | | |
| | | | | =2015 | =F | =0000 | | | |
| | | | | =2015 | =F | =(BLANK) | | | |
| | | | | =2015 | =N | =#### | | | |
| | | | | =2015 | =E | =#### | | | |
| | | | | =2015 | =(BLANK) | =#### | | | |
| | | | | =2015 | =G | <>0000 | | | |
| | | | | =2016 | =F | =0000 | | | |
| | | | | =2016 | =F | =(BLANK) | | | |
| | | | | =2016 | =N | =#### | | | |
| | | | | =2016 | =E | =#### | | | |
| | | | | =2016 | =(BLANK) | =#### | | | |
| | | | | =2016 | =G | <>0000 | | | |
| | | | | =2017 | =F | =0000 | | | |
| | | | | =2017 | =F | =(BLANK) | | | |
| | | | | =2017 | =N | =#### | | | |
| | | | | =2017 | =E | =#### | | | |
| | | | | =2017 | =(BLANK) | =#### | | | |
| | | | | =2017 | =G | <>0000 | | | |
| | | | | =2018 | =F | =0000 | | | |
| | | | | =2018 | =F | =(BLANK) | | | |
| | | | | =2018 | =N | =#### | | | |
| | | | | =2018 | =E | =#### | | | |
| | | | | =2018 | =(BLANK) | =#### | | | |
| | | | | =2018 | =G | <>0000 | | | |

**U.S. Government Standard General Ledger**
**Data Validations - Detail**

| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| 12E | Authority Type Code | Authority Type Code is required for applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | CONCATENATED TAS | | | |
| 34E | Federal Non-Federal Code and Trading Partner Main Account Validation | If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required. The TP Main Account will be phased-in beginning in FY 2014. | | USSGL ACCOUNT NUMBER | FEDERAL NONFEDERAL INDICATOR | TRADING PARTNER MAIN ACCOUNT CODE | | | |
| | | | Fail | 421200 | F | #### | | | |
| | | | Pass | 421200 | F | (BLANK) | | | |
| | | | Fail | 422100 | F | #### | | | |
| | | | Pass | 422100 | F | (BLANK) | | | |
| | | | Fail | 422200 | F | #### | | | |
| | | | Pass | 422200 | F | (BLANK) | | | |
| | | | Fail | 423100 | F | #### | | | |
| | | | Fail | 423100 | F | #### | | | |
| | | | Pass | 423100 | F | (BLANK) | | | |
| | | | Fail | 425100 | F | #### | | | |
| | | | Pass | 425100 | F | (BLANK) | | | |
| | | | Fail | 425200 | F | #### | | | |
| | | | Pass | 425200 | F | (BLANK) | | | |
| | | | Fail | 425300 | F | #### | | | |
| | | | Pass | 425300 | F | (BLANK) | | | |
| | | | Fail | 497200 | F | #### | | | |
| | | | Pass | 497200 | F | (BLANK) | | | |

**U.S. Government Standard General Ledger**
**Data Validations - Detail**

| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| 12E | Authority Type Code | Authority Type Code is required for applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | CONCATENATED TAS | | | |
| 35 | Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation | If Federal Non-Federal Code is G (General Fund), then Trading Partner Main Account must be 0000. | Fail | FEDERAL NONFEDERAL INDICATOR | TRADING PARTNER MAIN ACCOUNT CODE | | | | |
| | | | | <>G | =0000 | | | | |
| | | | | =G | <>0000 | | | | |
| 36 | TAS Restrictions for USSGL 192100 Receivable from Appropriations Validation | USSGL account 192100 is restricted to specific TAS within the Department of the Treasury. | Fail | USSGL ACCOUNT NUMBER | Fund Family | | | | |
| | | | | =192100 | <>0200500 | | | | |
| | | | | =192100 | <>0200550 | | | | |
| | | | | =192100 | <>0200551 | | | | |
| | | | | =192100 | <>0200575 | | | | |
| | | | | =192100 | <>0200903 | | | | |
| | | | | =192100 | <>0200904 | | | | |
| 37 | 109000 Balance Validation | The Dollar Amount for USSGL account 109000 must be $0 in period 12. | Fail | Reporting Period | USSGL ACCOUNT NUMBER | DOLLAR AMOUNT | | | |
| | | | | =12 | =109000 | <>0 | | | |
| 38 | USSGL 435000 and TAS Status Transitioning Flag | If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit). | Fail | USSGL ACCOUNT NUMBER | DEBIT CREDIT INDICATOR | TAS STATUS TRANSITIONING CODE | | | |
| | | | | =435000 | =D | =K | | | |
| 39 | PYA and Is First Year | If the Is First Year Indicator is Y (Yes) on the SMAF, then the PYA must be X (not an adjustment to prior year reporting). | Fail | PRIOR YEAR ADJUSTMENT CODE | IS FIRST YEAR | | | | |
| | | | | =B | =Y | | | | |
| | | | | =P | =Y | | | | |
| 40 | TAS Status Transitioning Flag and 101000 | If the TAS Status Transitioning Flag is K (Canceling), then 101000 ending balance must be $0. | Fail | USSGL ACCOUNT NUMBER | DOLLAR AMOUNT | Begin End Indicator | TAS STATUS TRANSITIONING CODE | | |
| | | | | =101000 | <>0 | =E | =K | | |
| 41 | Prior Year Upward and Downward Adjustments and Is FIrst Year | Prior Year Upward and Downward Adjustments cannot be reported in the TAS first year. | Fail | USSGL ACCOUNT NUMBER | IS FIRST YEAR | | | | |
| | | | | =498100 | =Y | | | | |
| | | | | =498200 | =Y | | | | |
| 42 | USSGL 490800 TAS limitation | USSGL 490800 is restricted to three TAS: 88X0300, 20X0550 and 10X4518. | Fail | USSGL ACCOUNT NUMBER | CONCATENATED TAS | | | | |
| | | | | =490800 | <> 010 X4518000 | | | | |
| | | | | =490800 | <> 020 X0550000 | | | | |
| | | | | =490800 | <> 088 X0300000 | | | | |
| 43 | USSGL 412200 is limited to TAS 20X0550 | USSGL 412200 is limited to TAS 20X0550 | Fail | AGENCY IDENTIFIER | AVAILABILITY TYPE CODE | MAIN ACCOUNT CODE | USSGL ACCOUNT NUMBER | | |
| | | | | <>020 | <>X | <>0550 | =412200 | | |

**U.S. Government Standard General Ledger**
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| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| 12E | Authority Type Code | Authority Type Code is required for applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | CONCATENATED TAS | | | |
| 44 | USSGLs limited to X Authority Duration Code | Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). | Fail | USSGL ACCOUNT NUMBER | AUTHORITY DURATION CODE | | | | |
| | | | | =412200 | =C | | | | |
| | | | | =412200 | =M | | | | |
| | | | | =412200 | =A | | | | |
| | | | | =412200 | =R | | | | |
| | | | | =413600 | =C | | | | |
| | | | | =413600 | =M | | | | |
| | | | | =413600 | =A | | | | |
| | | | | =413600 | =R | | | | |
| | | | | =415700 | =C | | | | |
| | | | | =415700 | =M | | | | |
| | | | | =415700 | =A | | | | |
| | | | | =415700 | =R | | | | |
| | | | | =415800 | =C | | | | |
| | | | | =415800 | =M | | | | |
| | | | | =415800 | =A | | | | |
| | | | | =415800 | =R | | | | |
| | | | | =427300 | =C | | | | |
| | | | | =427300 | =M | | | | |
| | | | | =427300 | =A | | | | |
| | | | | =427300 | =R | | | | |
| | | | | =438400 | =C | | | | |
| | | | | =438400 | =M | | | | |
| | | | | =438400 | =A | | | | |
| | | | | =438400 | =R | | | | |
| | | | | =439400 | =C | | | | |
| | | | | =439400 | =M | | | | |
| | | | | =439400 | =A | | | | |
| | | | | =439400 | =R | | | | |
| | | | | =439700 | =C | | | | |
| | | | | =439700 | =M | | | | |
| | | | | =439700 | =A | | | | |
| | | | | =439700 | =R | | | | |
| | | | | =439800 | =C | | | | |
| | | | | =439800 | =M | | | | |
| | | | | =439800 | =A | | | | |
| | | | | =439800 | =R | | | | |

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**Data Validations - Detail**

| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| 12E | Authority Type Code | Authority Type Code is required for applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | CONCATENATED TAS | | | |
| 45 | TAS Restrictions for USSGL 432000 | USSGL 432000 is restricted to TAS in the Department of Health and Human Services and the Social Security Administration. | Fail | AGENCY IDENTIFIER | USSGL ACCOUNT NUMBER | | | | |
| | | | | <>028 | =432000 | | | | |
| | | | | <>075 | =432000 | | | | |

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| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| 12E | Authority Type Code | Authority Type Code is required for applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | CONCATENATED TAS | | | |
| 46 | TAS Restrictions for Non-Federal Exceptions | Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS | Fail | FEDERAL NONFEDERAL INDICATOR | Fund Family | | | | |
| | | | | =E | <>0110109 | | | | |
| | | | | =E | <>0110210 | | | | |
| | | | | =E | <>0120600 | | | | |
| | | | | =E | <>0121103 | | | | |
| | | | | =E | <>0121104 | | | | |
| | | | | =E | <>0121105 | | | | |
| | | | | =E | <>0121106 | | | | |
| | | | | =E | <>0121115 | | | | |
| | | | | =E | <>0121400 | | | | |
| | | | | =E | <>0121500 | | | | |
| | | | | =E | <>0121600 | | | | |
| | | | | =E | <>0121801 | | | | |
| | | | | =E | <>0122500 | | | | |
| | | | | =E | <>0123700 | | | | |
| | | | | =E | <>0124050 | | | | |
| | | | | =E | <>0124605 | | | | |
| | | | | =E | <>0124609 | | | | |
| | | | | =E | <>0125161 | | | | |
| | | | | =E | <>0125410 | | | | |
| | | | | =E | <>0128028 | | | | |
| | | | | =E | <>0130300 | | | | |
| | | | | =E | <>0131006 | | | | |
| | | | | =E | <>0131440 | | | | |
| | | | | =E | <>0131450 | | | | |
| | | | | =E | <>0134295 | | | | |
| | | | | =E | <>0140680 | | | | |
| | | | | =E | <>0140803 | | | | |
| | | | | =E | <>0140804 | | | | |
| | | | | =E | <>0141125 | | | | |
| | | | | =E | <>0141610 | | | | |
| | | | | =E | <>0141611 | | | | |
| | | | | =E | <>0141612 | | | | |
| | | | | =E | <>0144523 | | | | |
| | | | | =E | <>0144529 | | | | |
| | | | | =E | <>0145015 | | | | |
| | | | | =E | <>0145017 | | | | |
| | | | | =E | <>0145020 | | | | |
| | | | | =E | <>0148069 | | | | |
| | | | | =E | <>0150200 | | | | |
| | | | | =E | <>0151060 | | | | |
| | | | | =E | <>0151100 | | | | |
| | | | | =E | <>0151300 | | | | |
| | | | | =E | <>0171804 | | | | |
| | | | | =E | <>0171810 | | | | |
| | | | | =E | <>0201008 | | | | |
| | | | | =E | <>0204444 | | | | |
| | | | | =E | <>0204502 | | | | |
| | | | | =E | <>0212032 | | | | |

**U.S. Government Standard General Ledger**
**Data Validations - Detail**

| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| 12E | Authority Type Code | Authority Type Code is required for applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | CONCATENATED TAS | | | |
| | | | | =E | <>0254468 | | | | |
| | | | | =E | <>0514596 | | | | |
| | | | | =E | <>0608118 | | | | |
| | | | | =E | <>0694089 | | | | |
| | | | | =E | <>0700500 | | | | |
| | | | | =E | <>0700509 | | | | |
| | | | | =E | <>0700530 | | | | |
| | | | | =E | <>0700542 | | | | |
| | | | | =E | <>0705687 | | | | |
| | | | | =E | <>0700610 | | | | |
| | | | | =E | <>0705694 | | | | |
| | | | | =E | <>0800109 | | | | |
| | | | | =E | <>0800110 | | | | |
| | | | | =E | <>0800111 | | | | |
| | | | | =E | <>0800114 | | | | |
| | | | | =E | <>0800115 | | | | |
| | | | | =E | <>0800122 | | | | |
| | | | | =E | <>0804546 | | | | |
| | | | | =E | <>0884578 | | | | |
| | | | | =E | <>0930100 | | | | |
| | | | | =E | <>3391400 | | | | |
| | | | | =E | <>3491712 | | | | |
| | | | | =E | <>4554110 | | | | |
| | | | | =E | <>5124331 | | | | |
| 47 | Borrowing Authority from Treasury and Borrowing Source Validation | If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from treaasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank). | Fail | BORROWING SOURCE | BORROWING AUTHORITY FROM TREASURY | | | | |
| | | | | =F | =N | | | | |
| | | | | =P | =I | | | | |
| | | | | =P | =D | | | | |
| | | | | =P | =M | | | | |
| | | | | =T | =N | | | | |
| 47E | Borrowing Authority from Treasury and Borrowing Source Validation | If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from treaasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank). | | BORROWING SOURCE | BORROWING AUTHORITY FROM TREASURY | BORROWING AUTHORITY FROM THE PUBLIC | | | |
| | | | Pass | P | I | M | | | |
| | | | Pass | P | I | I | | | |
| | | | Pass | P | I | D | | | |
| | | | Pass | P | D | M | | | |
| | | | Pass | P | D | I | | | |
| | | | Pass | P | D | D | | | |
| | | | Pass | P | M | M | | | |
| | | | Pass | P | M | I | | | |
| | | | Pass | P | M | D | | | |
| 48 | Borrowing Authority from the Public and Borrowing Source Validation | If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public). | Fail | BORROWING SOURCE | BORROWING AUTHORITY FROM THE PUBLIC | | | | |
| | | | | =F | =I | | | | |
| | | | | =F | =D | | | | |
| | | | | =F | =M | | | | |
| | | | | =P | =N | | | | |
| | | | | =T | =I | | | | |
| | | | | =T | =D | | | | |
| | | | | =T | =M | | | | |

**U.S. Government Standard General Ledger**
**Data Validations - Detail**

| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| 12E | Authority Type Code | Authority Type Code is required for applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | CONCATENATED TAS | | | |
| 48E | Borrowing Authority from the Public and Borrowing Source Validation | If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public). | | BORROWING SOURCE | BORROWING AUTHORITY FROM TREASURY | BORROWING AUTHORITY FROM THE PUBLIC | | | |
| | | | Pass | F | I | M | | | |
| | | | Pass | F | I | I | | | |
| | | | Pass | F | I | D | | | |
| | | | Pass | F | D | M | | | |
| | | | Pass | F | D | I | | | |
| | | | Pass | F | D | D | | | |
| | | | Pass | F | M | M | | | |
| | | | Pass | F | M | I | | | |
| | | | Pass | F | M | D | | | |
| | | | Pass | T | I | M | | | |
| | | | Pass | T | I | I | | | |
| | | | Pass | T | I | D | | | |
| | | | Pass | T | D | M | | | |
| | | | Pass | T | D | I | | | |
| | | | Pass | T | D | D | | | |
| | | | Pass | T | M | M | | | |
| | | | Pass | T | M | I | | | |
| | | | Pass | T | M | D | | | |
| 49 | USSGL Accounts and Borrowing Authority Indicator | USSGLs 404200, 404400, 414000, 414100, 414300, 414400, 414500, 414800, 414900 are limited to TAS with Borrowing from the Treasury or Borrowing from the Public. | Fail | USSGL ACCOUNT NUMBER | BORROWING AUTHORITY FROM TREASURY | BORROWING AUTHORITY FROM THE PUBLIC | | | |
| | | | | =404200 | =N | =N | | | |
| | | | | =404400 | =N | =N | | | |
| | | | | =414000 | =N | =N | | | |
| | | | | =414100 | =N | =N | | | |
| | | | | =414300 | =N | =N | | | |
| | | | | =414400 | =N | =N | | | |
| | | | | =414500 | =N | =N | | | |
| | | | | =414800 | =N | =N | | | |
| | | | | =414900 | =N | =N | | | |

**U.S. Government Standard General Ledger**
**Data Validations - Detail**

| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| 12E | Authority Type Code | Authority Type Code is required for applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | CONCATENATED TAS | | | |
| 50 | USSGL Accounts and Contract Authority Indicator | USSGLs 403200, 403400, 413000, 413100, 413200, 413300, 413400, 413500, 413600, 413800, 413900 are limited to TAS with Contract Authority. | Fail | USSGL ACCOUNT NUMBER | CONTRACT AUTHORITY | | | | |
| | | | | =403200 | =N | | | | |
| | | | | =403400 | =N | | | | |
| | | | | =413000 | =N | | | | |
| | | | | =413100 | =N | | | | |
| | | | | =413200 | =N | | | | |
| | | | | =413300 | =N | | | | |
| | | | | =413400 | =N | | | | |
| | | | | =413500 | =N | | | | |
| | | | | =413600 | =N | | | | |
| | | | | =413800 | =N | | | | |
| | | | | =413900 | =N | | | | |

**U.S. Government Standard General Ledger**
**Data Validations - Detail**

| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| 12E | Authority Type Code | Authority Type Code is required for applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | CONCATENATED TAS | | | |
| 51 | Backdated Transaction and Prior Year Adjustment | If a transaction has been backdated to a previous fiscal year in CARS, then the Prior Year Adjustment for the transaction is B. The Backdated Transaction field on the SMAF will Y (yes) if a backdated transaction has been processed. | Fail | PRIOR YEAR ADJUSTMENT CODE | Backdated Transaction | | | | |
| | | | | =B | =N | | | | |

**U.S. Government Standard General Ledger**
**Data Validations - Detail**

| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| 12E | Authority Type Code | Authority Type Code is required for applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | CONCATENATED TAS | | | |
| 52 | Is First Year and Beginning Balance Validation | If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E. | Fail | Begin End Indicator | IS FIRST YEAR | | | | |
| | | | | =B | =Y | | | | |

**U.S. Government Standard General Ledger**
**Data Validations - Detail**

| No | Name | Description | Rule | | Attribute | Combination | | | |
|---|---|---|---|---|---|---|---|---|---|
| 12E | Authority Type Code | Authority Type Code is required for applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | CONCATENATED TAS | | | |
| 53 | USSGLs limited to TAS 20X4444 | USSGLs 120500, 120900, 134400, 138400, 167000, 167100, 167200, 167900, 219200, 219300, 633800, 718100, 728100, 719100, and 729100 is limited to TAS 20X4444. | Fail | AGENCY IDENTIFIER | AVAILABILITY TYPE CODE | MAIN ACCOUNT CODE | USSGL ACCOUNT NUMBER | | |
| | | | | <>020 | <>X | <>4444 | =120500 | | |
| | | | | <>020 | <>X | <>4444 | =120900 | | |
| | | | | <>020 | <>X | <>4444 | =134400 | | |
| | | | | <>020 | <>X | <>4444 | =138400 | | |
| | | | | <>020 | <>X | <>4444 | =167000 | | |
| | | | | <>020 | <>X | <>4444 | =167100 | | |
| | | | | <>020 | <>X | <>4444 | =167200 | | |
| | | | | <>020 | <>X | <>4444 | =167900 | | |
| | | | | <>020 | <>X | <>4444 | =219200 | | |
| | | | | <>020 | <>X | <>4444 | =219300 | | |
| | | | | <>020 | <>X | <>4444 | =633800 | | |
| | | | | <>020 | <>X | <>4444 | =718100 | | |
| | | | | <>020 | <>X | <>4444 | =719100 | | |
| | | | | <>020 | <>X | <>4444 | =728100 | | |
| | | | | <>020 | <>X | <>4444 | =729100 | | |

## U.S. Government Standard General Ledger
## Data Edits - Summary Report

| Number | Name | Description | Fatal/Proposed Analytical | Type | Applicable SMAF Attribute / Domain Value | Left Side Label | Right Side Label |
|---|---|---|---|---|---|---|---|
| 1 | Fund Balance With Treasury | USSGL account 101000 must equal Fund Balance With Treasury from the Central Accounting and Reporting System (CARS). | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / SMAF | All | FBWT | SMAF Fund Balance With Treasury |
| 2 | Total Budgetary Resources equals the Status of Budgetary Resources | Total budgetary resources must equal the total status of budgetary resources on the SF-133. | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Statement Line | Account Type = EXPND | Budgetary Resources | Statues of Budgetary Resources |
| 3 | Beginning Budgetary Account Balance | The sum of the beginning balance of USSGL 4000-series accounts must equal zero for each reported TAS. | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero | All | Beginning Budgetary Account Balance | Sum of Zero |
| 4 | Fund Resources equals Fund Equities | The sum of FMS 2108 Columns 2, 3, 4, 5, 7 and 8 must equal the sum of FMS 2108 Columns 9, 10 and 11. | Fatal Period # 12 | Statement Line / Statement Line | Account Type = EXPND | Fund Resources | Fund Equities |
| 5 | Funds Held Outside of Treasury Business Line Balances | Verify that the balances of the USSGL account(s) must equal the balance for Funds Held Outside of Treasury (FHOT) from the Central Accounting and Reporting System (CARS) . | Fatal Period # 12 | USSGL / SMAF | All | Funds Held Outside of Treasury | FHOT Business Line |

## U.S. Government Standard General Ledger
## Data Edits - Summary Report

| Number | Name | Description | Fatal/Proposed Analytical | Type | Applicable SMAF Attribute / Domain Value | Left Side Label | Right Side Label |
|---|---|---|---|---|---|---|---|
| 6 | Holding of Special Drawing Rights Business Line Balance | Verify that the balances of the USSGL account(s) must equal the balance for Holding of Special Drawing Rights (HOLDSDR) from the Central Accounting and reporting System (CARS). | Fatal Period # 12 | USSGL / SMAF | All | Special Drawing Rights Holding | HOLDSDR Business Line |
| 7 | Reserve Position Business Line Balance | Verify that the balances of the USSGL account(s) must equal the balance for Reserve Position (RESPOS) from the Central Accounting and Reporting System (CARS). | Fatal Period # 12 | USSGL / SMAF | All | Reserve Position | RESPOS Business Line |
| 8 | Unrealized Discount Business Line Balances | Verify that the balances of the USSGL account(s) must equal the balance for Unrealized Discount (UNRLDISC) from the Central Accounting and Reporting System (CARS). | Fatal Period # 12 | USSGL / SMAF | All | Unrealized Discount | UNRLDISC Business Line |
| 9 | Investment of Agency Securities Business Line Balances | Verify that the balances of the USSGL account(s) must equal the balance for Investment of Agency Securities (INVAGNCYSEC) from the Central Accounting and Reporting System (CARS). | Fatal Period # 12 | USSGL / SMAF | All | Investments In Agency Securities | INVAGNCYSEC Business Line |
| 10 | Investments in Non-Federal Securities Business Line Balances | Verify that the balances of the USSGL account(s) must equal the balance for Investments in Non-Federal Securities (INVNONFEDSEC) from the Central Accounting and Reporting System (CARS). | Fatal Period # 12 | USSGL / SMAF | All | Investments In Non-Federal Securities | INVNONFEDSEC Business Line |

## U.S. Government Standard General Ledger
## Data Edits - Summary Report

| Number | Name | Description | Fatal/Proposed Analytical | Type | Applicable SMAF Attribute / Domain Value | Left Side Label | Right Side Label |
|---|---|---|---|---|---|---|---|
| 11 | Change in Non-Federal Securities Business Line Balances | Verify that the balances of the USSGL account(s) must equal the balance for Change in Non-Federal Securities (CGHNONFEDSEC) from the Central Accounting and Reporting System (CARS). | Fatal Period # 12 | USSGL / SMAF | All | Change In Non-Federal Securities | CGHNONFEDSEC Business Line |
| 12 | Investment in US Treasury Securities Business Line Balances | Verify that the balances of the USSGL account(s) must equal the balance for Investments in US Treasury Securities (INVUSTREASSEC) from the Central Accounting and Reporting System (CARS). | Fatal Period # 12 | USSGL / SMAF | All | Investments In US Treasury Securities | INVUSTREASSEC Business Line |
| 13 | Unamortized Discount and Premium Business Line Balances | Verify that the balances of the USSGL account(s) must equal the balance for Unamortized Discount and Premium (ANAMTDISCPREM) from the Central Accounting and Reporting System (CARS). | Fatal Period # 12 | USSGL / SMAF | All | Unamortized Discount;Premium | ANAMTDISCPREM Business Line |
| 14 | SF133 Proof | In the SF133, outlays must equal obligations minus spending authority earned minus actual recoveries plus beginning obligated balance plus obligated balance transfers minus net obligated balance. | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Statement Line | All | SF133 Lines | SF133 OUTLAYS Lines |

## U.S. Government Standard General Ledger
## Data Edits - Summary Report

| Number | Name | Description | Fatal/Proposed Analytical | Type | Applicable SMAF Attribute / Domain Value | Left Side Label | Right Side Label |
|---|---|---|---|---|---|---|---|
| 15 | Reimbursements Earned and Refunds Zero Balance Check | A canceling TAS must have a zero balance for reimbursements earned and refunds (column 7 of the 2108). | Fatal Period # 12 | USSGL / Zero | TAS Status Transitioning Code = K | Reimbursements Earned and Refunds | Sum of Zero |
| 16 | Unfilled Customer Orders Zero Balance Check | A canceling TAS must have a zero balance for unfilled customer orders (column 8 of the 2108). | Fatal Period # 12 | USSGL / Zero | TAS Status Transitioning Code = K | Unfilled Customer Orders | Sum of Zero |
| 17 | Undelivered Orders and Contracts Zero Balance Check | A canceling TAS must have a zero balance for undelivered orders and contracts (column 9 from the 2108). | Fatal Period # 12 | USSGL / Zero | TAS Status Transitioning Code = K | Undelivered Orders and Contracts | Sum of Zero |
| 18 | Accounts Payable and Other Liabilities Zero Balance Check | A canceling TAS must have a zero balance for accounts payable and other liabilities (column 10 from the 2108). | Fatal Period # 12 | USSGL / Zero | TAS Status Transitioning Code = K | Accounts Payable | Sum of Zero |
| 19 | Unobligated Balance Zero Balance Check | A canceling TAS must have a zero balance for Unobligated Balances (column 11 from the 2108). | Fatal Period # 12 | USSGL / Zero | TAS Status Transitioning Code = K | Unobligated Balance | Sum of Zero |
| 20 | Outlay Reconciliation | The net of the Gross Outlays and Offsetting Collections lines on the SF133 must equal the net outlays from Central Accounting and Reporting System (net outlays on the SMAF file). | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / SMAF | Account Type = EXPND | SF133 Lines | SMAF Net Outlays |
| 21 | Closing Edit GTAS Year 1 | The amount for the current period beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances. | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | Closing Edit | Is New TAS = N | GTAS Calculated Beginning Balance | Current Period Beginning Balance |

## U.S. Government Standard General Ledger
## Data Edits - Summary Report

| Number | Name | Description | Fatal/Proposed Analytical | Type | Applicable SMAF Attribute / Domain Value | Left Side Label | Right Side Label |
|---|---|---|---|---|---|---|---|
| 22 | Beginning Proprietary Account Balance | The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS. | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero | All | Beginning Proprietary Balance | Sum of Zero |
| 23 | Ending Proprietary Account Balance | The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS. | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero | All | Ending Proprietary Balance | Sum of Zero |
| 24 | Ending Budgetary Account Balance | The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS. | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero | All | Ending Budgetary Balance | Sum of Zero |
| 25 | Ending Memo Account Balance | The sum of the pre-closing ending balance of USSGL 8000-series accounts must equal zero for each reported TAS. | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero | All | Ending Memo Balance | Sum of Zero |
| 26 | Pre-closing Bal = Beg Bal for 420100 | Pre-closing USSGL 420100 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year. | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL | All | Pre-closing Balance | Beginning Balance |
| 27 | Pre-closing Bal = Beg Bal for 413900 | Pre-closing USSGL 413900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year. | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL | All | Pre-closing Balance | Beginning Balance |

## U.S. Government Standard General Ledger
## Data Edits - Summary Report

| Number | Name | Description | Fatal/Proposed Analytical | Type | Applicable SMAF Attribute / Domain Value | Left Side Label | Right Side Label |
|---|---|---|---|---|---|---|---|
| 28 | Pre-closing Bal = Beg Bal for 414900 | Pre-closing USSGL 414900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year. | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL | All | Pre-closing Balance | Beginning Balance |

## U.S. Government Standard General Ledger
## Data Edits - Summary Report

| Number | Name | Description | Fatal/Proposed Analytical | Type | Applicable SMAF Attribute / Domain Value | Left Side Label | Right Side Label |
|---|---|---|---|---|---|---|---|
| 29 | Pre-closing Bal = Beg Bal for 310000 | Pre-closing USSGL 310000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year. | Proposed Analytical | USSGL / USSGL | All | Pre-closing Balance | Beginning Balance |
| 30 | Pre-closing Bal = Beg Bal for 331000 | Pre-closing USSGL 331000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year. | Proposed Analytical | USSGL / USSGL | All | Pre-closing Balance | Beginning Balance |
| 31 | Imputed Financing Source/Cost Edit | The sum of USSGL accounts 578000 and 673000 must equal zero. | Proposed Analytical | USSGL / Zero | All | Imputed Financing Source/Cost | Sum of Zero |
| 32 | Appropriations Used and Expended Appropriations Edit | USSGL account 310700 and USSGL account 570000 must equal the sum of zero. | Proposed Analytical | USSGL / Zero | All | Appropriations Used/Expended | Sum of Zero |
| 33 | UCAD Reciprocal Category 7 Transferred-In | The sum of Special & Trust Fund (APSPCEXP) and Surplus, Special/Trust Fund for Restoration (SRRCTUR) BETC transactions for a TAS must equal USSGL 574000. | Proposed Analytical | USSGL / SMAF | All | Appropriated Special/Trust Fund Receipts Transferred-In | BETC |

## U.S. Government Standard General Ledger
## Data Edits - Summary Report

| Number | Name | Description | Fatal/Proposed Analytical | Type | Applicable SMAF Attribute / Domain Value | Left Side Label | Right Side Label |
|---|---|---|---|---|---|---|---|
| 34 | UCAD Reciprocal Category 7 Transferred-Out | The sum of Special & Trust Fund (APSPCUR) and Surplus, Special/Trust Fund for Restoration (SRRCTEXP) BETC transactions for a TAS must equal USSGL 574500. | Proposed Analytical | USSGL / SMAF | All | Appropriated Special/Trust Fund Receipts Transferred-Out | BETC |
| 35 | UCAD Reciprocal Category 8 Transferred-In | The sum of the Appropriation Transfer, Increase (AXFERC), and Balance Transfer, Increase (BXFERC) BETC transactions for a TAS must equal the sum of the USSGL 310200 and 575500 | Proposed Analytical | USSGL / SMAF | All | Appropriation and Balance Transfers-In | BETC |
| 36 | UCAD Reciprocal Category 8 Transferred-Out | The sum of the Appropriation Transfer, Decrease (AXFERD), and Balance Trasnfer, Decrease (BXFERD) BETC transactions for a TAS must equal the sum of the USSGL 310300 and 576500 | Proposed Analytical | USSGL / SMAF | All | Appropriation and Balance Transfers-Out | BETC |
| 37 | Budgetary USSGL accounts and Appropriation Transfer BETCs "AXFERC" and "AXFERD" | The sum of Appropriation Transfer BETC transactions (AXFERC and AXFERD) for a TAS must equal the sum of USSGL accounts 412800, 412900, 416700, 417000, 417300 and 417500 | Proposed Analytical | USSGL / SMAF | Account Type = EXPND | Appropriation Transfers Budgetary | BETC |

## U.S. Government Standard General Ledger
## Data Edits - Summary Report

| Number | Name | Description | Fatal/Proposed Analytical | Type | Applicable SMAF Attribute / Domain Value | Left Side Label | Right Side Label |
|---|---|---|---|---|---|---|---|
| 38 | Budgetary USSGL Accounts and Balance Transfer BETCs "BXFERC" and "BXFERD" | The sum of Balance Transfer BETC transactions (BXFERC and BXFERD) for a TAS must equal the sum of USSGL accounts 417600, 419000, 419100, 419200, 419300, 435600, 483100 and 493100 for that TAS. | Proposed Analytical | USSGL / SMAF | Account Type = EXPND | Balance Transfers Budgetary | BETC |
| 39 | Budgetary USSGL Accounts and Capital Transfer BETCs "CXFERC" and "CXFERD" | The sum of Capital Transfer BETC transactions (CXFERC and CXFERD) for a TAS must equal the sum of USSGL accounts 415100, 415200, 439200 and 439300 | Proposed Analytical | USSGL / SMAF | Account Type = EXPND | Capital Transfer Budgetary | BETC |
| 40 | UCAD Reciprocal Category 11 Capital Transfers-In | The sum of Capital Transfer BETC transactions (CXFERC) for a TAS must equal USSGL account 575600 | Proposed Analytical | USSGL / SMAF | All | Capital Transfers-In | BETC |
| 41 | UCAD Reciprocal Category 11 Capital Transfers Out | The sum of Capital Transer (CXFERD) BETC transactions for a TAS must equal USSGL account 576600 | Proposed Analytical | USSGL / SMAF | All | Capital Transfers-Out | BETC |
| 42 | Contract and/or Borrowing Authority Withdrawn and Recoveries of Prior Year Obligations | The Sum of USSGL accounts 413400 and 414400 must be less than or equal to the sum of USSGL accounts 487100 and 497100. | Proposed Analytical | USSGL / USSGL | Account Type = EXPND | Withdrawn Authority | Recovered Prior Year Obligations |

## U.S. Government Standard General Ledger
## Data Edits - Summary Report

| Number | Name | Description | Fatal/Proposed Analytical | Type | Applicable SMAF Attribute / Domain Value | Left Side Label | Right Side Label |
|---|---|---|---|---|---|---|---|
| 43 | Reclassified Net Position Lines | The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current and prior fiscal years. | Proposed Analytical | Statement Line / Statement Line | All | Reclassified Balance Sheet | Reclassified Statement of Changes in Net Position |
| 44 | Reclassifed Net Cost Lines | The Net Cost of Operations line on the Statement of Changes in Net Position must equal the Net Cost line on the Statement of Net Cost. | Proposed Analytical | Statement Line / Statement Line | All | Reclassified Statement of Changes in Net Position | Reclassified Statement of Net Cost |
| 45 | Closing Edit GTAS Year 2 | The amount for the current quarter beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances. | Proposed Analytical | Closing Edit | Is New TAS = N | Calculated GTAS Beginning Balance | Current Quarter Beginning Balance |
| 46 | Ending Budgetary Account Balance for Prior Year Adjusments Backdated in Treasury's Central Accounting System | The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS. | Proposed Analytical | USSGL / Zero | Account Type = EXPND | Budgetary Prior Year Adjustments Backdated | Sum of Zero |

## U.S. Government Standard General Ledger
## Data Edits - Summary Report

| Number | Name | Description | Fatal/Proposed Analytical | Type | Applicable SMAF Attribute / Domain Value | Left Side Label | Right Side Label |
|---|---|---|---|---|---|---|---|
| 47 | Ending Budgetary Account Balance for Prior Year Adjusments Not Backdated in Treasury's Central Accounting System | The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS. | Proposed Analytical | USSGL / Zero | Account Type = EXPND | Budgetary Prior Year Adjustments Not Backdated | Sum of Zero |
| 48 | Budgetary USSGL Accounts and Reappropriations | The sum of Reappropriation (RAPPRC/RAPPRD) BETC transactions for a TAS must equal USSGL account 439000 for that TAS. | Proposed Analytical | USSGL / SMAF | Account Type = EXPND | Budgetary Reappropriations Transferred-Out | BETC |
| 49 | Normal Warrants Edit (4000 series) | The BETC balances from the Central Accounting and Reporting System (CARS) that represent all the normal warrant activity should equal the sum of USSGL accounts 411100+411200+411500+411700+411800+411900. | Proposed Analytical | USSGL / SMAF | All | Normal Warrants | BETC |
| 50 | Normal Warrants Edit | The BETC balances from the Central Accounting and Reporting System (CARS) that represent all the normal warrant activity should equal the sum of USSGL accounts 310600 and 310100. | Proposed Analytical | USSGL / SMAF | All | Normal Warrants | BETC |

## U.S. Government Standard General Ledger
## Data Edits - Summary Report

| Number | Name | Description | Fatal/Proposed Analytical | Type | Applicable SMAF Attribute / Domain Value | Left Side Label | Right Side Label |
|---|---|---|---|---|---|---|---|
| 51 | USSGLs 415700 and 439700 | The ending balance of USSGL 415700 can not exceed the ending balance of USSGL 439700. | Proposed Analytical | USSGL / USSGL | All | USSGL 415700 | USSGL 439700 |
| 52 | USSGLs 415800 and 439800 | The ending balance of USSGL 415800 can not exceed the ending balance of USSGL 439800. | Proposed Analytical | USSGL / USSGL | All | USSGL 415800 | USSGL 439800 |
| 53 | Spending Authority, Collected, Discretionary | Spending authority from offsetting collections, collected, discretionary, (SF 133 line 1700) must be greater than or equal to zero. | Proposed Analytical | Statement Line / Statement Line | Account Type = EXPND | Spending Authority from Offsetting Collections, Discretionary | Sum of Zero |
| 54 | Spending Authority, Collected, Mandatory | Spending authority from offsetting collections, collected, mandatory (SF 133 line 1800) must be greater than or equal to zero. | Proposed Analytical | Statement Line / Statement Line | Account Type = EXPND | Spending Authority from Offsetting Collections, Mandatory | Sum of Zero |
| 55 | Total Reimbursable and Direct Obligations | Total Reimbursable and Direct Obligations (SF 133 lines 2004 and 2104) must be greater than or equal to zero. | Proposed Analytical | Statement Line / Statement Line | Account Type = EXPND | Total Reimbursable and Direct Obligations | Sum of Zero |
| 56 | BPD Investments-Interest Payable | The amount of Interest Payable that are submitted by BPD must equal the sum of each Agency's reciprocal Interest Receivable USSGLs | Proposed Analytical | USSGL / Fiduciary | All | Reciprocal Interest | BPD Interest Payable |
| 57 | BPD Investments-Liabilities (Securities Issued, Discount, Premium, and Amortiziation) | The sum of liabilities that are submitted by BPD must equal the sum of each agency's reciprocal asset USSGLs | Proposed Analytical | USSGL / Fiduciary | All | Reciprocal Assets | BPD Liabilities |

## U.S. Government Standard General Ledger
## Data Edits - Summary Report

| Number | Name | Description | Fatal/Proposed Analytical | Type | Applicable SMAF Attribute / Domain Value | Left Side Label | Right Side Label |
|---|---|---|---|---|---|---|---|
| 58 | BPD Investments-Interest Expense | The amount of interest expense that are submitted by BPD must equal the sum of each agency's reciprocal revenue USSGLs (Including Gains and Losses) | Proposed Analytical | USSGL / Fiduciary | All | Reciprocal Revenue | BPD Interest Expense |
| 59 | BPD Borrowings-Receivable | The amount of Receivable that are submitted by BPD must equal the amount of each Agency's Interest Payable | Proposed Analytical | USSGL / Fiduciary | All | Interest Payable | BPD Receivables |
| 60 | BPD Borrowings-Asset | The amount of Assets that are submitted by BPD must equal the amount of each Agency's reciprocal Liability USSGL | Proposed Analytical | USSGL / Fiduciary | All | Reciprocal Liability | BPD Assets |
| 61 | BPD Borrowings-Revenue | The amount of Revenue that is submitted by BPD must equal the amount of each Agency's reciprocal Interest Expense USSGL | Proposed Analytical | USSGL / Fiduciary | All | Reciprocal Interest Expense | BPD Revenue |
| 62 | FFB Borrowings-Receivables | The amount of Interest Receivable that is submitted by FFB must equal the amount of each Agency's Accrued Interest Payable | Proposed Analytical | USSGL / Fiduciary | All | Interest Payable | FFB Receivables |
| 63 | FFB Borrowings-Asset | The amount of Assets that are submitted by FFB must equal the amount of each Agency's reciprocal Liability USSGL. | Proposed Analytical | USSGL / Fiduciary | All | Reciprocal Liability | FFB Assets |

## U.S. Government Standard General Ledger
## Data Edits - Summary Report

| Number | Name | Description | Fatal/Proposed Analytical | Type | Applicable SMAF Attribute / Domain Value | Left Side Label | Right Side Label |
|---|---|---|---|---|---|---|---|
| 64 | FFB Borrowings-Revenue | The amount of Interest Revenue (Including Gains and Losses) submitted by FFB must equal each Agency's reciprocal Interest Expense US SGLs | Proposed Analytical | USSGL / Fiduciary | All | Reciprocal Interest Expense | FFB Revenue |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 1
**Name:** Fund Balance With Treasury
**Description:** USSGL account 101000 must equal Fund Balance With Treasury from the Central Accounting and Reporting System (CARS).
**Type:** USSGL / SMAF
**Operand:** Equal (=)
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12
**Proposed Analytical Period:**

| Left Side Attribute Combination | | | | Right Side Attribute Combination |
|---|---|---|---|---|
| **SM** | | | | |
| **USSGL ACCOUNT NUMBER** | **Begin/End** | | | **SMAF** |
| 101000 | E | | | FBWT |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 2
**Name:** Total Budgetary Resources equals the Status of Budgetary Resources
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.
**Type:** Statement Line / Statement Line
**Operand:** Equal (=)
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12
**Proposed Analytical Period:**

| Left Side Attribute Combination | | | Right Side Attribute Combination | | |
|---|---|---|---|---|---|
| **LN** | | | | | |
| **Statement** | **Line Number** | **Operand** | **Statement** | **Line Number** | **Operand** |
| SF 133: Report on Budget Execution and Budgetary Resources | 1000 - Unobligated balance brought forward, October 1 | + | SF 133: Report on Budget Execution and Budgetary Resources | 2001 - Category A (by quarter) | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 1010 - Unobligated balance transferred to other accounts (-) | + | SF 133: Report on Budget Execution and Budgetary Resources | 2002 - Category B (by project) | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 1011 - Unobligated balance transferred from other accounts | + | SF 133: Report on Budget Execution and Budgetary Resources | 2003 - Exempt from apportionment | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 1012 - Unobligated balance transfers between expired and unexpired accounts | + | SF 133: Report on Budget Execution and Budgetary Resources | 2101 - Category A (by quarter) | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 1013 - Unobligated balance of contract authority transferred to or from other accounts (net (+ or -) | + | SF 133: Report on Budget Execution and Budgetary Resources | 2102 - Category B (by project) | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 1020 - Adjustment of unobligated balance brought forward, October 1 (+ or -) | + | SF 133: Report on Budget Execution and Budgetary Resources | 2103 - Exempt from apportionment | + |

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|---|---|---|---|---|---|
| SF 133: Report on Budget Execution and Budgetary Resources | 1021 - Recoveries of prior year unpaid obligations | + | SF 133: Report on Budget Execution and Budgetary Resources | 2201 - Available in the current period | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 1022 - Capital transfer of unobligated balances to general fund (-) | + | SF 133: Report on Budget Execution and Budgetary Resources | 2202 - Available in subsequent periods | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 1023 - Unobligated balances applied to repay debt (-) | + | SF 133: Report on Budget Execution and Budgetary Resources | 2203 - Anticipated | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 1024 - Unobligated balance of borrowing authority withdrawn (-) | + | SF 133: Report on Budget Execution and Budgetary Resources | 2301 - Available in the current period | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 1025 - Unobligated balance of contract authority withdrawn (-) | + | SF 133: Report on Budget Execution and Budgetary Resources | 2302 - Available in subsequent periods | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 1026 - Adjustment for change in allocation of trust fund limitation or foreign exchange valuation | + | SF 133: Report on Budget Execution and Budgetary Resources | 2303 - Anticipated | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 1027 - Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds) | + | SF 133: Report on Budget Execution and Budgetary Resources | 2401 - Deferred | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 1028 - Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds) | + | SF 133: Report on Budget Execution and Budgetary Resources | 2402 - Withheld pending rescission | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 1029 - Other balances withdrawn (-) | + | SF 133: Report on Budget Execution and Budgetary Resources | 2403 - Other | + |

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|---|---|---|---|---|---|
| SF 133: Report on Budget Execution and Budgetary Resources | 1031 - Refunds and recoveries temporarily precluded from obligation (special and trust funds)(-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1040 - Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1041 - Anticipated recoveries of prior-year unpaid obligations | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1042 - Anticipated capital transfers and redemption of debt (unobligated balances) (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1100 - Appropriation | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1101 - Appropriation (special or trust fund) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1103 - Appropriation available from subsequent year | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1104 - Appropriation available in prior year (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1105 - Reappropriation | + | | | |

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|---|---|---|---|---|---|
| SF 133: Report on Budget Execution and Budgetary Resources | 1120 - Appropriations transferred to other accounts (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1121 - Appropriations transferred from other accounts | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1130 - Appropriations permanently reduced (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1131 - Unobligated balance of appropriations permanently reduced (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1132 - Appropriations temporarily reduced (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1133 - Unobligated balance of appropriations temporarily reduced (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1134 - Appropriations precluded from obligation (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1135 - Appropriations applied to repay debt (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1136 - Appropriations applied to deficiency by law (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1137 - Appropriations applied to liquidate contract authority (-) | + | | | |

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|---|---|---|---|---|---|
| SF 133: Report on Budget Execution and Budgetary Resources | 1138 - Appropriations applied to liquidate contract authority withdrawn (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1139 - Appropriations substituted for borrowing authority (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1150 - Anticipated appropriation (+ or -) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1151 - Anticipated nonexpenditure transfers of appropriations (net) (+ or -) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1152 - Anticipated redemptions of debt (appropriations) (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1170 - Advance appropriation | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1171 - Advance appropriation (special or trust fund) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1173 - Advance appropriations permanently reduced (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1174 - Advance appropriations temporarily reduced (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1200 - Appropriation | + | | | |

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|---|---|---|---|---|---|
| SF 133: Report on Budget Execution and Budgetary Resources | 1201 - Appropriation (special or trust fund) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1203 - Appropriation (previously unavailable) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1204 - Reappropriation | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1220 - Appropriations transferred to other accounts (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1221 - Appropriations transferred from other accounts | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1230 - Appropriations and/or unobligated balance of appropriations permanently reduced (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1232 - Appropriations and/or unobligated balance of appropriations temporarily reduced (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1235 - Appropriations precluded from obligation (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1236 - Appropriations applied to repay debt (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1237 - Appropriations applied to deficiency by law (-) | + | | | |

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|---|---|---|---|---|---|
| SF 133: Report on Budget Execution and Budgetary Resources | 1238 - Appropriations applied to liquidate contract authority (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1239 - Appropriations substituted for borrowing authority (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1250 - Anticipated appropriation (+ or -) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1251 - Anticipated nonexpenditure transfers of appropriations (net) (+ or -) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1252 - Anticipated redemptions of debt (appropriations) (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1270 - Advance appropriation | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1271 - Advance appropriation (special or trust fund) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1272 - Advance appropriations permanently reduced (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1273 - Advance appropriations temporarily reduced (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1300 - Borrowing authority | + | | | |

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| SF 133: Report on Budget Execution and Budgetary Resources | 1320 - Borrowing authority permanently reduced (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1330 - Anticipated reductions to current fiscal year borrowing authority (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1400 - Borrowing authority | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1420 - Borrowing authority permanently reduced (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1421 - Borrowing authority applied to repay debt (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1430 - Anticipated reductions to current fiscal year borrowing authority (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1500 - Contract authority | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1510 - Contract authority transferred to other accounts (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1511 - Contract authority transferred from other accounts | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1520 - Contract authority and/or unobligated balance of contract authority permanently reduced (-) | + | | | |

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| SF 133: Report on Budget Execution and Budgetary Resources | 1522 - Contract authority precluded from obligation (limitation on obligations) (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1530 - Anticipated nonexpenditure transfers of contract authority (+ or -) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1531 - Anticipated adjustments to current year contract authority (+ or -) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1600 - Contract authority | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1610 - Contract authority transferred to other accounts (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1611 - Contract authority transferred from other accounts | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1620 - Contract authority and/or unobligated balance of contract authority permanently reduced (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1622 - Contract authority precluded from obligation (limitation on obligations) (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1630 - Anticipated nonexpenditure transfers of contract authority (net) (+ or -) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1631 - Anticipated adjustments to current year contract authority (+ or -) | + | | | |

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|---|---|---|---|---|---|
| SF 133: Report on Budget Execution and Budgetary Resources | 1700 - Collected | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1701 - Change in uncollected customer payments from Federal sources (+or -) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1702 - Offsetting collections (previously unavailable) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1710 - Spending authority from offsetting collections transferred to other accounts (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1711 - Spending authority from offsetting collections transferred from other accounts | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1720 - Capital transfer of spending authority from offsetting collections to general fund (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1722 - Spending authority from offsetting collections permanently reduced (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1723 - Spending authority from offsetting collections temporarily reduced (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1725 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1726 - Spending authority from offsetting collections applied to repay debt (-) | + | | | |

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| SF 133: Report on Budget Execution and Budgetary Resources | 1727 - Spending authority from offsetting collections applied to liquidate contract authority (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1728 - Spending authority from offsetting collections substituted for borrowing authority (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1740 - Anticipated collections, reimbursements, and other income | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1741 - Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1742 - Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1800 - Collected | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1801 - Change in uncollected customer payments from Federal sources (+or -) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1802 - Offsetting collections (previously unavailable) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1810 - Spending authority from offsetting collections transferred to other accounts (-) | + | | | |

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|---|---|---|---|---|---|
| SF 133: Report on Budget Execution and Budgetary Resources | 1811 - Spending authority from offsetting collections transferred from other accounts | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1820 - Capital transfer of spending authority from offsetting collections to general fund (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1823 - Spending authority from offsetting collections temporarily reduced (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1824 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1825 - Spending authority from offsetting collections applied to repay debt (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1826 - Spending authority from offsetting collections applied to liquidate contract authority (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1827 - Spending authority from offsetting collections substituted for borrowing authority (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1840 - Anticipated collections, reimbursements, and other income | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1841 - Anticipated nonexpenditure transfers of spending authority from offsetting collections (net)(+ or -) | + | | | |

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|---|---|---|---|---|---|
| SF 133: Report on Budget Execution and Budgetary Resources | 1842 - Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1901 - Adjustment for budgetary resources applied to liquidate deficiencies (-) | + | | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 3
**Name:** Beginning Budgetary Account Balance
**Description:** The sum of the beginning balance of USSGL 4000-series accounts must equal zero for each reported TAS.
**Type:** USSGL / Zero
**Operand:** Equal (=)

**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12
**Proposed Analytical Period:**

| Left Side Attribute Combination | Right Side Attribute Combination |
|---|---|
| **SZ** | |

| USSGL ACCOUNT NUMBER | Begin/End | | | Zero |
|---|---|---|---|---|
| 412200 | B | | | $0 |
| 412600 | B | | | |
| 412700 | B | | | |
| 413600 | B | | | |
| 413700 | B | | | |
| 413900 | B | | | |
| 414900 | B | | | |
| 415300 | B | | | |
| 416600 | B | | | |
| 417100 | B | | | |
| 417200 | B | | | |
| 420100 | B | | | |
| 422100 | B | | | |
| 422200 | B | | | |
| 422500 | B | | | |
| 425100 | B | | | |
| 428300 | B | | | |

| | | | | |
|---|---|---|---|---|
| 428500 | B | | | |
| 428600 | B | | | |
| 428700 | B | | | |
| 429500 | B | | | |
| 438400 | B | | | |
| 439400 | B | | | |
| 439700 | B | | | |
| 439800 | B | | | |
| 445000 | B | | | |
| 462000 | B | | | |
| 465000 | B | | | |
| 480100 | B | | | |
| 480200 | B | | | |
| 490100 | B | | | |
| 490800 | B | | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 5
**Name:** Funds Held Outside of Treasury Business Line Balances
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Funds Held Outside of Treasury (FHOT)
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:** 12
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | Fed/NonFed | | Business Line |
|---|---|---|---|---|
| 112000 | E | N | | FHOT |
| 112500 | E | N | | |
| 113000 | E | N | | |
| 120500 | E | N | | |
| 120900 | E | N | | |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 4
**Name:** Fund Resources equals Fund Equities
**Description:** The sum of FMS 2108 Columns 2, 3, 4, 5, 7 and 8 must equal the sum of FMS 2108 Columns 9, 10 and 11.
**Type:** Statement Line / Statement Line
**Operand:** Equal (=)

**Fatal Period:** 12
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

**LN**

| Left Side Attribute Combination | | | Right Side Attribute Combination | | |
|---|---|---|---|---|---|
| **Statement** | **Line Number** | **Operand** | **Statement** | **Line Number** | **Operand** |
| FMS 2108: Yearend Closing Statement | 2 - Preclosing Unexpended Balance | + | FMS 2108: Yearend Closing Statement | 9 - Undelivered Orders and Contracts | + |
| FMS 2108: Yearend Closing Statement | 3 - Borrowing and Contract Authority: New Authority and Rescissions | + | FMS 2108: Yearend Closing Statement | 10 - Accounts Payable and Other Liablilities | + |
| FMS 2108: Yearend Closing Statement | 4 - Appropriations to Liquidate Contract Authority and Borrowings | + | FMS 2108: Yearend Closing Statement | 11 - Unobligated Balance | + |
| FMS 2108: Yearend Closing Statement | 5 - Borrowing and Contract Authority Adjustments | + | | | |
| FMS 2108: Yearend Closing Statement | 7 - Reimbursements Earned and Refunds | + | | | |
| FMS 2108: Yearend Closing Statement | 8 - Unfilled Customer Orders | + | | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 6
**Name:** Holding of Special Drawing Rights Business Line Balance
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Holding of Special Drawing Rights
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:** 12
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | Fed/NonFed | | Business Line |
|---|---|---|---|---|
| 119400 | E | N | | HOLDSDR |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 7
**Name:** Reserve Position Business Line Balance
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Reserve Position (RESPOS) from the
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:** 12
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | Fed/NonFed | | Business Line |
|---|---|---|---|---|
| 119300 | E | N | | RESPOS |
| 119500 | E | N | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 8
**Name:** Unrealized Discount Business Line Balances
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Unrealized Discount (UNRLDISC) from
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:** 12
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | Fed/NonFed | | Business Line |
|---|---|---|---|---|
| 161100 | E | F | | UNRLDISC |
| 161100 | E | N | | |
| 162100 | E | F | | |
| 162100 | E | N | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 9
**Name:** Investment of Agency Securities Business Line Balances
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Investment of Agency Securities
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:** 12
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | Fed/NonFed | | Business Line |
|---|---|---|---|---|
| 162000 | E | F | | INVAGNCYSEC |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 10
**Name:** Investments in Non-Federal Securities Business Line Balances
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Investments in Non-Federal Securities
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:** 12
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | Fed/NonFed | | Business Line |
|---|---|---|---|---|
| 161800 | E | E | | INVNONFEDSEC |
| 162000 | E | E | | |
| 167000 | E | N | | |
| 167100 | E | N | | |
| 167200 | E | N | | |
| 167900 | E | N | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 11
**Name:** Change in Non-Federal Securities Business Line Balances
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Change in Non-Federal Securities
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:** 12
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | Fed/NonFed | | Business Line |
|---|---|---|---|---|
| 161800 | E | N | | CGHNONFEDSEC |
| 162000 | E | N | | |
| 162100 | E | N | | |
| 162200 | E | N | | |
| 162300 | E | N | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 12
**Name:** Investment in US Treasury Securities Business Line Balances
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Investments in US Treasury Securities
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:** 12
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | Fed/NonFed | | Business Line |
|---|---|---|---|---|
| 161000 | E | F | | INVUSTREASSEC |
| 161000 | E | N | | |
| 163000 | E | F | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 13
**Name:** Unamortized Discount and Premium Business Line Balances
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Unamortized Discount and Premium
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:** 12
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | Fed/NonFed | | Business Line |
|---|---|---|---|---|
| 163100 | E | F | | ANAMTDISCPREM |
| 163300 | E | F | | |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 14
**Name:** SF133 Proof
**Description:** obligated balance transfers minus net obligated balance.
**Type:** Statement Line / Statement Line
**Operand:** Equal (=)
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12
**Proposed Analytical Period:**

**Left Side Attribute Combination** | **Right Side Attribute Combination**

**LN**

| Statement | Line Number | Operand | Statement | Line Number | Operand |
|---|---|---|---|---|---|
| SF 133: Report on Budget Execution and Budgetary Resources | 1021 - Recoveries of prior year unpaid obligations | - | SF 133: Report on Budget Execution and Budgetary Resources | 4010 - Outlays from new discretionary authority | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 1700 - Collected | - | SF 133: Report on Budget Execution and Budgetary Resources | 4011 - Outlays from discretionary balances | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 1701 - Change in uncollected customer payments from Federal sources (+or -) | - | SF 133: Report on Budget Execution and Budgetary Resources | 4030 - Federal sources (-) | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 1800 - Collected | - | SF 133: Report on Budget Execution and Budgetary Resources | 4031 - Interest on Federal securities (-) | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 1801 - Change in uncollected customer payments from Federal sources (+or -) | - | SF 133: Report on Budget Execution and Budgetary Resources | 4033 - Non-Federal sources (-) | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 2001 - Category A (by quarter) | + | SF 133: Report on Budget Execution and Budgetary Resources | 4034 - Offsetting governmental collections (from non-Federal sources) (-) | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 2002 - Category B (by project) | + | SF 133: Report on Budget Execution and Budgetary Resources | 4110 - Outlays, gross (total) | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 2003 - Exempt from apportionment | + | SF 133: Report on Budget Execution and Budgetary Resources | 4120 - Federal sources (-) | + |

| | | | | | |
|---|---|---|---|---|---|
| SF 133: Report on Budget Execution and Budgetary Resources | 2101 - Category A (by quarter) | + | SF 133: Report on Budget Execution and Budgetary Resources | 4121 - Interest on Federal securities (-) | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 2102 - Category B (by project) | + | SF 133: Report on Budget Execution and Budgetary Resources | 4122 - Interest on uninvested funds (-) | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 2103 - Exempt from apportionment | + | SF 133: Report on Budget Execution and Budgetary Resources | 4123 - Non-Federal sources (-) | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 3000 - Unpaid obligations, brought forward, October 1 | + | SF 133: Report on Budget Execution and Budgetary Resources | 4124 - Offsetting governmental collections (from non-Federal sources) (-) | + |
| SF 133: Report on Budget Execution and Budgetary Resources | 3001 - Adjustments to unpaid obligations, brought forward, October 1 (+ or -) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 3030 - Unpaid obligations transferred to other accounts (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 3031 - Unpaid obligations transferred from other accounts | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 3050 - Unpaid obligations, end of year (gross) | - | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 3060 - Uncollected pymts, Fed sources, brought forward, Oct 1 (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 3061 - Adjustments to uncollected customer payments from Federal sources, brought forward, October 1 (+ or -) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 3080 - Uncollected payments, Fed sources transferred to other accounts | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 3081 - Uncollected payments, Fed sources transferred from other accounts (-) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 3090 - Uncollected payments, Fed sources, end of year (-) | - | | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 15
**Name:** Reimbursements Earned and Refunds Zero Balance Check
**Description:** A canceling TAS must have a zero balance for reimbursements earned and refunds (column 7 of the 2108).
**Type:** USSGL / Zero
**Operand:** Equal (=)

**Fatal Period:** 12
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SZ**

| USSGL ACCOUNT NUMBER | Begin/End | | | Zero |
|---|---|---|---|---|
| 408100 | E | | | $0 |
| 408200 | E | | | |
| 408300 | E | | | |
| 413700 | E | | | |
| 415300 | E | | | |
| 415400 | E | | | |
| 416600 | E | | | |
| 416800 | E | | | |
| 417100 | E | | | |
| 419900 | E | | | |
| 422500 | E | | | |
| 423200 | E | | | |
| 423300 | E | | | |
| 423400 | E | | | |
| 425100 | E | | | |
| 428300 | E | | | |
| 428500 | E | | | |
| 428600 | E | | | |
| 428700 | E | | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 16
**Name:** Unfilled Customer Orders Zero Balance Check
**Description:** A canceling TAS must have a zero balance for unfilled customer orders (column 8 of the 2108).
**Type:** USSGL / Zero
**Operand:** Equal (=)

**Fatal Period:** 12
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SZ**

| USSGL ACCOUNT NUMBER | Begin/End | | | Zero |
|---|---|---|---|---|
| 422100 | E | | | $0 |
| 423000 | E | | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 17
**Name:** Undelivered Orders and Contracts Zero Balance Check
**Description:** A canceling TAS must have a zero balance for undelivered orders and contracts (column 9 from the 2108).
**Type:** USSGL / Zero
**Operand:** Equal (=)

**Fatal Period:** 12
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SZ**

| USSGL ACCOUNT NUMBER | Begin/End | | | Zero |
|---|---|---|---|---|
| 480100 | E | | | $0 |
| 483100 | E | | | |
| 487100 | E | | | |
| 488100 | E | | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 18
**Name:** Accounts Payable and Other Liabilities Zero Balance Check
**Description:** A canceling TAS must have a zero balance for accounts payable and other liabilities (column 10 from the 2108).
**Type:** USSGL / Zero
**Operand:** Equal (=)

**Fatal Period:** 12
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SZ**

| USSGL ACCOUNT NUMBER | Begin/End | | | Zero |
|---|---|---|---|---|
| 412400 | E | | | $0 |
| 412700 | E | | | |
| 417200 | E | | | |
| 432000 | E | | | |
| 490100 | E | | | |
| 493100 | E | | | |
| 497100 | E | | | |
| 498100 | E | | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 19
**Name:** Unobligated Balance Zero Balance Check
**Description:** A canceling TAS must have a zero balance for Unobligated Balances (column 11 from the 2108).
**Type:** USSGL / Zero
**Operand:** Equal (=)

**Fatal Period:** 12
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

| Left Side Attribute Combination | | | | Right Side Attribute Combination |
|---|---|---|---|---|
| **SZ** | | | | |
| **USSGL ACCOUNT NUMBER** | **Begin/End** | | | **Zero** |
| 415700 | E | | | $0 |
| 415800 | E | | | |
| 438200 | E | | | |
| 438300 | E | | | |
| 439400 | E | | | |
| 439600 | E | | | |
| 439700 | E | | | |
| 439800 | E | | | |
| 439900 | E | | | |
| 442000 | E | | | |
| 443000 | E | | | |
| 445000 | E | | | |
| 451000 | E | | | |
| 461000 | E | | | |
| 462000 | E | | | |
| 463000 | E | | | |
| 465000 | E | | | |
| 470000 | E | | | |
| 472000 | E | | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 20
**Name:** Outlay Reconciliation
**Description:** The net of the Gross Outlays and Offsetting Collections lines on the SF133 must equal the net outlays from Central
**Type:** Statement Line / SMAF
**Operand:** Equal (=)

**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12
**Proposed Analytical Period:**

| Left Side Attribute Combination | | | Right Side Attribute Combination |
|---|---|---|---|
| **LS** | | | |
| **Statement** | **Line Number** | **Operand** | **SMAF** |
| SF 133: Report on Budget Execution and Budgetary Resources | 4010 - Outlays from new discretionary authority | + | NET_OUTLAY |
| SF 133: Report on Budget Execution and Budgetary Resources | 4011 - Outlays from discretionary balances | + | |
| SF 133: Report on Budget Execution and Budgetary Resources | 4030 - Federal sources (-) | + | |

| | | | |
|---|---|---|---|
| SF 133: Report on Budget Execution and Budgetary Resources | 4031 - Interest on Federal securities (-) | + | |
| SF 133: Report on Budget Execution and Budgetary Resources | 4033 - Non-Federal sources (-) | + | |
| SF 133: Report on Budget Execution and Budgetary Resources | 4034 - Offsetting governmental collections (from non-Federal sources) (-) | + | |
| SF 133: Report on Budget Execution and Budgetary Resources | 4100 - Outlays from new mandatory authority | + | |

| | | | |
|---|---|---|---|
| SF 133: Report on Budget Execution and Budgetary Resources | 4101 - Outlays from mandatory balances | + | |
| SF 133: Report on Budget Execution and Budgetary Resources | 4120 - Federal sources (-) | + | |
| SF 133: Report on Budget Execution and Budgetary Resources | 4121 - Interest on Federal securities (-) | + | |
| SF 133: Report on Budget Execution and Budgetary Resources | 4122 - Interest on uninvested funds (-) | + | |
| SF 133: Report on Budget Execution and Budgetary Resources | 4123 - Non-Federal sources (-) | + | |
| SF 133: Report on Budget Execution and Budgetary Resources | 4124 - Offsetting governmental collections (from non-Federal sources) (-) | + | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 21
**Name:** Closing Edit GTAS Year 1

**Description:** The amount for the current period beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.
**Type:** Closing Edits
**Operand:** Equal (=)

**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12
**Proposed Analytical Period:**

**CL**

Please See Closing Edits Report

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 22
**Name:** Beginning Proprietary Account Balance
**Description:** The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.
**Type:** USSGL / Zero
**Operand:** Equal (=)

**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12
**Proposed Analytical Period:**

| Left Side Attribute Combination | | | | Right Side Attribute Combination |
|---|---|---|---|---|
| **SZ** | | | | |
| **USSGL ACCOUNT NUMBER** | **Begin/End** | | | **Zero** |
| 101000 | B | | | $0 |
| 111000 | B | | | |
| 112000 | B | | | |
| 112500 | B | | | |
| 113000 | B | | | |
| 119000 | B | | | |
| 119300 | B | | | |
| 119400 | B | | | |
| 119500 | B | | | |
| 120000 | B | | | |
| 120500 | B | | | |
| 120900 | B | | | |
| 131000 | B | | | |
| 131900 | B | | | |
| 132000 | B | | | |
| 132100 | B | | | |
| 132500 | B | | | |

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|---|---|---|---|---|
| 132900 | B | | | |
| 133000 | B | | | |
| 133500 | B | | | |
| 134000 | B | | | |
| 134100 | B | | | |
| 134200 | B | | | |
| 134300 | B | | | |
| 134400 | B | | | |
| 134500 | B | | | |
| 134600 | B | | | |
| 134700 | B | | | |
| 134800 | B | | | |
| 135000 | B | | | |
| 135100 | B | | | |
| 135900 | B | | | |
| 136000 | B | | | |
| 136100 | B | | | |
| 136300 | B | | | |
| 136500 | B | | | |
| 136700 | B | | | |
| 136800 | B | | | |
| 137000 | B | | | |
| 137100 | B | | | |
| 137300 | B | | | |
| 137500 | B | | | |
| 137700 | B | | | |
| 137800 | B | | | |
| 138000 | B | | | |
| 138100 | B | | | |
| 138400 | B | | | |
| 138500 | B | | | |
| 138900 | B | | | |
| 139900 | B | | | |
| 141000 | B | | | |
| 151100 | B | | | |

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|---|---|---|---|---|
| 151200 | B | | | |
| 151300 | B | | | |
| 151400 | B | | | |
| 151900 | B | | | |
| 152100 | B | | | |
| 152200 | B | | | |
| 152300 | B | | | |
| 152400 | B | | | |
| 152500 | B | | | |
| 152600 | B | | | |
| 152700 | B | | | |
| 152900 | B | | | |
| 153100 | B | | | |
| 153200 | B | | | |
| 154100 | B | | | |
| 154200 | B | | | |
| 154900 | B | | | |
| 155100 | B | | | |
| 155900 | B | | | |
| 156100 | B | | | |
| 156900 | B | | | |
| 157100 | B | | | |
| 157200 | B | | | |
| 159100 | B | | | |
| 159900 | B | | | |
| 161000 | B | | | |
| 161100 | B | | | |
| 161200 | B | | | |
| 161300 | B | | | |
| 161800 | B | | | |
| 162000 | B | | | |
| 162100 | B | | | |
| 162200 | B | | | |
| 162300 | B | | | |
| 163000 | B | | | |

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|---|---|---|---|---|
| 163100 | B | | | |
| 163300 | B | | | |
| 164200 | B | | | |
| 164300 | B | | | |
| 164400 | B | | | |
| 164500 | B | | | |
| 164600 | B | | | |
| 164700 | B | | | |
| 165000 | B | | | |
| 165100 | B | | | |
| 165200 | B | | | |
| 165300 | B | | | |
| 167000 | B | | | |
| 167100 | B | | | |
| 167200 | B | | | |
| 167900 | B | | | |
| 169000 | B | | | |
| 171100 | B | | | |
| 171200 | B | | | |
| 171900 | B | | | |
| 172000 | B | | | |
| 173000 | B | | | |
| 173900 | B | | | |
| 174000 | B | | | |
| 174900 | B | | | |
| 175000 | B | | | |
| 175900 | B | | | |
| 181000 | B | | | |
| 181900 | B | | | |
| 182000 | B | | | |
| 182900 | B | | | |
| 183000 | B | | | |
| 183200 | B | | | |
| 183900 | B | | | |
| 184000 | B | | | |

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|---|---|---|---|---|
| 184900 | B | | | |
| 189000 | B | | | |
| 189900 | B | | | |
| 192100 | B | | | |
| 192300 | B | | | |
| 192500 | B | | | |
| 199000 | B | | | |
| 199500 | B | | | |
| 211000 | B | | | |
| 211200 | B | | | |
| 212000 | B | | | |
| 213000 | B | | | |
| 214000 | B | | | |
| 214100 | B | | | |
| 215000 | B | | | |
| 215500 | B | | | |
| 216000 | B | | | |
| 217000 | B | | | |
| 218000 | B | | | |
| 219000 | B | | | |
| 219100 | B | | | |
| 219200 | B | | | |
| 219300 | B | | | |
| 221000 | B | | | |
| 221100 | B | | | |
| 221300 | B | | | |
| 221500 | B | | | |
| 221600 | B | | | |
| 221700 | B | | | |
| 221800 | B | | | |
| 222000 | B | | | |
| 222500 | B | | | |
| 229000 | B | | | |
| 231000 | B | | | |
| 232000 | B | | | |

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|---|---|---|---|---|
| 240000 | B | | | |
| 241000 | B | | | |
| 251000 | B | | | |
| 251100 | B | | | |
| 252000 | B | | | |
| 253000 | B | | | |
| 253100 | B | | | |
| 253200 | B | | | |
| 253300 | B | | | |
| 253400 | B | | | |
| 254000 | B | | | |
| 259000 | B | | | |
| 261000 | B | | | |
| 262000 | B | | | |
| 263000 | B | | | |
| 265000 | B | | | |
| 266000 | B | | | |
| 267000 | B | | | |
| 269000 | B | | | |
| 291000 | B | | | |
| 292000 | B | | | |
| 292200 | B | | | |
| 292300 | B | | | |
| 294000 | B | | | |
| 296000 | B | | | |
| 297000 | B | | | |
| 298000 | B | | | |
| 298500 | B | | | |
| 299000 | B | | | |
| 299500 | B | | | |
| 310000 | B | | | |
| 331000 | B | | | |
| 340000 | B | | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 23
**Name:** Ending Proprietary Account Balance
**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported
**Type:** USSGL / Zero
**Operand:** Equal (=)

**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12
**Proposed Analytical Period:**

| Left Side Attribute Combination | Right Side Attribute Combination |
|---|---|

**SZ**

| USSGL ACCOUNT NUMBER | Begin/End | | | Zero |
|---|---|---|---|---|
| 101000 | E | | | $0 |
| 109000 | E | | | |
| 111000 | E | | | |
| 112000 | E | | | |
| 112500 | E | | | |
| 113000 | E | | | |
| 119000 | E | | | |
| 119300 | E | | | |
| 119400 | E | | | |
| 119500 | E | | | |
| 120000 | E | | | |
| 120500 | E | | | |
| 120900 | E | | | |
| 131000 | E | | | |
| 131900 | E | | | |
| 132000 | E | | | |
| 132100 | E | | | |

| | | | | |
|---|---|---|---|---|
| 132500 | E | | | |
| 132900 | E | | | |
| 133000 | E | | | |
| 133500 | E | | | |
| 134000 | E | | | |
| 134100 | E | | | |
| 134200 | E | | | |
| 134300 | E | | | |
| 134400 | E | | | |
| 134500 | E | | | |
| 134600 | E | | | |
| 134700 | E | | | |
| 134800 | E | | | |
| 135000 | E | | | |
| 135100 | E | | | |
| 135900 | E | | | |
| 136000 | E | | | |
| 136100 | E | | | |
| 136300 | E | | | |
| 136500 | E | | | |
| 136700 | E | | | |
| 136800 | E | | | |
| 137000 | E | | | |
| 137100 | E | | | |
| 137300 | E | | | |
| 137500 | E | | | |
| 137700 | E | | | |
| 137800 | E | | | |
| 138000 | E | | | |
| 138100 | E | | | |
| 138400 | E | | | |
| 138500 | E | | | |
| 138900 | E | | | |
| 139900 | E | | | |
| 141000 | E | | | |

Part 3 Fiscal Year 2014 GTAS Implementation Testing

SUPPLEMENT Section VII

| | | | | |
|---|---|---|---|---|
| 163000 | E | | | |
| 163100 | E | | | |
| 163300 | E | | | |
| 164200 | E | | | |
| 164300 | E | | | |
| 164400 | E | | | |
| 164500 | E | | | |
| 164600 | E | | | |
| 164700 | E | | | |
| 165000 | E | | | |
| 165100 | E | | | |
| 165200 | E | | | |
| 165300 | E | | | |
| 167000 | E | | | |
| 167100 | E | | | |
| 167200 | E | | | |
| 167900 | E | | | |
| 169000 | E | | | |
| 171100 | E | | | |
| 171200 | E | | | |
| 171900 | E | | | |
| 172000 | E | | | |
| 173000 | E | | | |
| 173900 | E | | | |
| 174000 | E | | | |
| 174900 | E | | | |
| 175000 | E | | | |
| 175900 | E | | | |
| 181000 | E | | | |
| 181900 | E | | | |
| 182000 | E | | | |
| 182900 | E | | | |
| 183000 | E | | | |
| 183200 | E | | | |
| 183900 | E | | | |

Part 3 Fiscal Year 2014 GTAS Implementation Testing

SUPPLEMENT Section VII

| | | | | |
|---|---|---|---|---|
| 184000 | E | | | |
| 184900 | E | | | |
| 189000 | E | | | |
| 189900 | E | | | |
| 192100 | E | | | |
| 192300 | E | | | |
| 192500 | E | | | |
| 199000 | E | | | |
| 199500 | E | | | |
| 211000 | E | | | |
| 211200 | E | | | |
| 212000 | E | | | |
| 213000 | E | | | |
| 214000 | E | | | |
| 214100 | E | | | |
| 215000 | E | | | |
| 215500 | E | | | |
| 216000 | E | | | |
| 217000 | E | | | |
| 218000 | E | | | |
| 219000 | E | | | |
| 219100 | E | | | |
| 219200 | E | | | |
| 219300 | E | | | |
| 221000 | E | | | |
| 221100 | E | | | |
| 221300 | E | | | |
| 221500 | E | | | |
| 221600 | E | | | |
| 221700 | E | | | |
| 221800 | E | | | |
| 222000 | E | | | |
| 222500 | E | | | |
| 229000 | E | | | |
| 231000 | E | | | |

| | | | | |
|---|---|---|---|---|
| 232000 | E | | | |
| 240000 | E | | | |
| 241000 | E | | | |
| 251000 | E | | | |
| 251100 | E | | | |
| 252000 | E | | | |
| 253000 | E | | | |
| 253100 | E | | | |
| 253200 | E | | | |
| 253300 | E | | | |
| 253400 | E | | | |
| 254000 | E | | | |
| 259000 | E | | | |
| 261000 | E | | | |
| 262000 | E | | | |
| 263000 | E | | | |
| 265000 | E | | | |
| 266000 | E | | | |
| 267000 | E | | | |
| 269000 | E | | | |
| 291000 | E | | | |
| 292000 | E | | | |
| 292200 | E | | | |
| 292300 | E | | | |
| 294000 | E | | | |
| 296000 | E | | | |
| 297000 | E | | | |
| 298000 | E | | | |
| 298500 | E | | | |
| 299000 | E | | | |
| 299500 | E | | | |
| 310000 | E | | | |
| 310100 | E | | | |
| 310200 | E | | | |
| 310300 | E | | | |

Part 3 Fiscal Year 2014 GTAS Implementation Testing

SUPPLEMENT Section VII

Part 3 Fiscal Year 2014 GTAS Implementation Testing

SUPPLEMENT Section VII

| | | | | |
|---|---|---|---|---|
| 561900 | E | | | |
| 564000 | E | | | |
| 564900 | E | | | |
| 565000 | E | | | |
| 565900 | E | | | |
| 570000 | E | | | |
| 570500 | E | | | |
| 570800 | E | | | |
| 570900 | E | | | |
| 572000 | E | | | |
| 573000 | E | | | |
| 574000 | E | | | |
| 574500 | E | | | |
| 575000 | E | | | |
| 575500 | E | | | |
| 575600 | E | | | |
| 576000 | E | | | |
| 576500 | E | | | |
| 576600 | E | | | |
| 577500 | E | | | |
| 577600 | E | | | |
| 578000 | E | | | |
| 579000 | E | | | |
| 579100 | E | | | |
| 579200 | E | | | |
| 579500 | E | | | |
| 580000 | E | | | |
| 580100 | E | | | |
| 580200 | E | | | |
| 580300 | E | | | |
| 580400 | E | | | |
| 580500 | E | | | |
| 580600 | E | | | |
| 582000 | E | | | |
| 582100 | E | | | |

| | | | | |
|---|---|---|---|---|
| 582200 | E | | | |
| 582300 | E | | | |
| 582400 | E | | | |
| 582500 | E | | | |
| 582600 | E | | | |
| 583000 | E | | | |
| 583100 | E | | | |
| 583200 | E | | | |
| 583300 | E | | | |
| 583400 | E | | | |
| 583500 | E | | | |
| 583600 | E | | | |
| 589000 | E | | | |
| 589100 | E | | | |
| 589200 | E | | | |
| 589300 | E | | | |
| 589400 | E | | | |
| 589500 | E | | | |
| 589600 | E | | | |
| 590000 | E | | | |
| 590900 | E | | | |
| 591900 | E | | | |
| 592100 | E | | | |
| 592200 | E | | | |
| 592300 | E | | | |
| 599000 | E | | | |
| 599100 | E | | | |
| 599300 | E | | | |
| 599400 | E | | | |
| 599700 | E | | | |
| 599800 | E | | | |
| 610000 | E | | | |
| 619000 | E | | | |
| 619900 | E | | | |
| 631000 | E | | | |

| | | | | |
|---|---|---|---|---|
| 632000 | E | | | |
| 633000 | E | | | |
| 633800 | E | | | |
| 634000 | E | | | |
| 640000 | E | | | |
| 650000 | E | | | |
| 660000 | E | | | |
| 661000 | E | | | |
| 671000 | E | | | |
| 672000 | E | | | |
| 673000 | E | | | |
| 679000 | E | | | |
| 680000 | E | | | |
| 685000 | E | | | |
| 690000 | E | | | |
| 711000 | E | | | |
| 711100 | E | | | |
| 711200 | E | | | |
| 717100 | E | | | |
| 717200 | E | | | |
| 718000 | E | | | |
| 718100 | E | | | |
| 719000 | E | | | |
| 719100 | E | | | |
| 721000 | E | | | |
| 721100 | E | | | |
| 721200 | E | | | |
| 727100 | E | | | |
| 727200 | E | | | |
| 728000 | E | | | |
| 728100 | E | | | |
| 729000 | E | | | |
| 729100 | E | | | |
| 730000 | E | | | |
| 740000 | E | | | |

| | | | | |
|---|---|---|---|---|
| 740100 | E | | | |
| 740500 | E | | | |
| 750000 | E | | | |
| 760000 | E | | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 24
**Name:** Ending Budgetary Account Balance
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.
**Type:** USSGL / Zero
**Operand:** Equal (=)

**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12
**Proposed Analytical Period:**

| Left Side Attribute Combination | Right Side Attribute Combination |
|---|---|

**SZ**

| USSGL ACCOUNT NUMBER | Begin/End | | | Zero |
|---|---|---|---|---|
| 403200 | E | | | $0 |
| 403400 | E | | | |
| 404200 | E | | | |
| 404400 | E | | | |
| 404700 | E | | | |
| 404800 | E | | | |
| 406000 | E | | | |
| 407000 | E | | | |
| 408100 | E | | | |
| 408200 | E | | | |
| 408300 | E | | | |
| 411100 | E | | | |
| 411200 | E | | | |
| 411300 | E | | | |
| 411400 | E | | | |
| 411500 | E | | | |
| 411600 | E | | | |

| | | | | |
|---|---|---|---|---|
| 411700 | E | | | |
| 411800 | E | | | |
| 411900 | E | | | |
| 412000 | E | | | |
| 412100 | E | | | |
| 412200 | E | | | |
| 412300 | E | | | |
| 412400 | E | | | |
| 412500 | E | | | |
| 412600 | E | | | |
| 412700 | E | | | |
| 412800 | E | | | |
| 412900 | E | | | |
| 413000 | E | | | |
| 413100 | E | | | |
| 413200 | E | | | |
| 413300 | E | | | |
| 413400 | E | | | |
| 413500 | E | | | |
| 413600 | E | | | |
| 413700 | E | | | |
| 413800 | E | | | |
| 413900 | E | | | |
| 414000 | E | | | |
| 414100 | E | | | |
| 414200 | E | | | |
| 414300 | E | | | |
| 414400 | E | | | |
| 414500 | E | | | |
| 414600 | E | | | |
| 414700 | E | | | |
| 414800 | E | | | |
| 414900 | E | | | |
| 415000 | E | | | |
| 415100 | E | | | |

| | | | | |
|---|---|---|---|---|
| 415200 | E | | | |
| 415300 | E | | | |
| 415400 | E | | | |
| 415700 | E | | | |
| 415800 | E | | | |
| 416000 | E | | | |
| 416500 | E | | | |
| 416600 | E | | | |
| 416700 | E | | | |
| 416800 | E | | | |
| 417000 | E | | | |
| 417100 | E | | | |
| 417200 | E | | | |
| 417300 | E | | | |
| 417500 | E | | | |
| 417600 | E | | | |
| 418000 | E | | | |
| 418300 | E | | | |
| 419000 | E | | | |
| 419100 | E | | | |
| 419200 | E | | | |
| 419300 | E | | | |
| 419500 | E | | | |
| 419600 | E | | | |
| 419700 | E | | | |
| 419900 | E | | | |
| 420100 | E | | | |
| 421000 | E | | | |
| 421200 | E | | | |
| 421500 | E | | | |
| 422100 | E | | | |
| 422200 | E | | | |
| 422500 | E | | | |
| 423000 | E | | | |
| 423100 | E | | | |

| | | | | |
|---|---|---|---|---|
| 423200 | E | | | |
| 423300 | E | | | |
| 423400 | E | | | |
| 425100 | E | | | |
| 425200 | E | | | |
| 425300 | E | | | |
| 425500 | E | | | |
| 426000 | E | | | |
| 426100 | E | | | |
| 426200 | E | | | |
| 426300 | E | | | |
| 426400 | E | | | |
| 426500 | E | | | |
| 426600 | E | | | |
| 426700 | E | | | |
| 427100 | E | | | |
| 427300 | E | | | |
| 427500 | E | | | |
| 427600 | E | | | |
| 427700 | E | | | |
| 428300 | E | | | |
| 428500 | E | | | |
| 428600 | E | | | |
| 428700 | E | | | |
| 429000 | E | | | |
| 429500 | E | | | |
| 431000 | E | | | |
| 432000 | E | | | |
| 435000 | E | | | |
| 435100 | E | | | |
| 435500 | E | | | |
| 435600 | E | | | |
| 435700 | E | | | |
| 437000 | E | | | |
| 438200 | E | | | |

Part 3 Fiscal Year 2014 GTAS Implementation Testing

SUPPLEMENT Section VII

| | | | | |
|---|---|---|---|---|
| 490200 | E | | | |
| 490800 | E | | | |
| 493100 | E | | | |
| 497100 | E | | | |
| 497200 | E | | | |
| 498100 | E | | | |
| 498200 | E | | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 25
**Name:** Ending Memo Account Balance
**Description:** The sum of the pre-closing ending balance of USSGL 8000-series accounts must equal zero for each reported TAS.
**Type:** USSGL / Zero
**Operand:** Equal (=)

**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12
**Proposed Analytical Period:**

| Left Side Attribute Combination | Right Side Attribute Combination |
|---|---|
| **SZ** | |

| USSGL ACCOUNT NUMBER | Begin/End | | | Zero |
|---|---|---|---|---|
| 880100 | E | | | $0 |
| 880200 | E | | | |
| 880300 | E | | | |
| 880400 | E | | | |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 26
**Name:** Pre-closing Bal = Beg Bal for 420100
**Description:** reported to this USSGL throughout the year.
**Type:** USSGL / USSGL
**Operand:** Equal (=)

**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12
**Proposed Analytical Period:**

| Left Side Attribute Combination | | | | Right Side Attribute Combination | | | |
|---|---|---|---|---|---|---|---|
| **SS** | | | | | | | |
| **USSGL ACCOUNT NUMBER** | **Begin/End** | | | **USSGL ACCOUNT NUMBER** | **Begin/End** | | |
| 420100 | B | | | 420100 | E | | |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 27
**Name:** Pre-closing Bal = Beg Bal for 413900
**Description:** reported to this USSGL throughout the year.
**Type:** USSGL / USSGL
**Operand:** Equal (=)

**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12
**Proposed Analytical Period:**

| Left Side Attribute Combination | | | | Right Side Attribute Combination | | | |
|---|---|---|---|---|---|---|---|
| **SS** | | | | | | | |
| **USSGL ACCOUNT NUMBER** | **Begin/End** | | | **USSGL ACCOUNT NUMBER** | **Begin/End** | | |
| 413900 | B | | | 413900 | E | | |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 28
**Name:** Pre-closing Bal = Beg Bal for 414900
**Description:** reported to this USSGL throughout the year.
**Type:** USSGL / USSGL
**Operand:** Equal (=)

**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12
**Proposed Analytical Period:**

| Left Side Attribute Combination | | | | Right Side Attribute Combination | | | |
|---|---|---|---|---|---|---|---|
| **SS** | | | | | | | |
| **USSGL ACCOUNT NUMBER** | **Begin/End** | | | **USSGL ACCOUNT NUMBER** | **Begin/End** | | |
| 414900 | B | | | 414900 | E | | |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 29
**Name:** Pre-closing Bal = Beg Bal for 310000
**Description:** reported to this USSGL throughout the year.
**Type:** USSGL / USSGL
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**SS**

| Left Side Attribute Combination | | | | Right Side Attribute Combination | | | |
|---|---|---|---|---|---|---|---|
| USSGL ACCOUNT NUMBER | Begin/End | | | USSGL ACCOUNT NUMBER | Begin/End | | |
| 310000 | B | | | 310000 | E | | |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 30
**Name:** Pre-closing Bal = Beg Bal for 331000
**Description:** reported to this USSGL throughout the year.
**Type:** USSGL / USSGL
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**SS**

| Left Side Attribute Combination | | | | Right Side Attribute Combination | | | |
|---|---|---|---|---|---|---|---|
| USSGL ACCOUNT NUMBER | Begin/End | | | USSGL ACCOUNT NUMBER | Begin/End | | |
| 331000 | B | | | 331000 | E | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 31
**Name:** Imputed Financing Source/Cost Edit
**Description:** The sum of USSGL accounts 578000 and 673000 must equal zero.
**Type:** USSGL / Zero
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SZ**

| USSGL ACCOUNT NUMBER | Begin/End | | | Zero |
|---|---|---|---|---|
| 578000 | E | | | $0 |
| 673000 | E | | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 32
**Name:** Appropriations Used and Expended Appropriations Edit
**Description:** USSGL account 310700 and USSGL account 570000 must equal the sum of zero.
**Type:** USSGL / Zero
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SZ**

| USSGL ACCOUNT NUMBER | Begin/End | | | Zero |
|---|---|---|---|---|
| 310700 | E | | | $0 |
| 570000 | E | | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 33
**Name:** UCAD Reciprocal Category 7 Transferred-In
**Description:** The sum of Special & Trust Fund (APSPCEXP) and Surplus, Special/Trust Fund for Restoration (SRRCTUR) BETC
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | | | BETC |
|---|---|---|---|---|
| 574000 | E | | | APSPCEXP |
| | | | | SRRCTUR |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 34
**Name:** UCAD Reciprocal Category 7 Transferred-Out
**Description:** The sum of Special & Trust Fund (APSPCUR) and Surplus, Special/Trust Fund for Restoration (SRRCTEXP) BETC
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | | | BETC |
|---|---|---|---|---|
| 574500 | E | | | APSPCUR |
| | | | | SRRCTEXP |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 35
**Name:** UCAD Reciprocal Category 8 Transferred-In
**Description:** The sum of the Appropriation Transfer, Increase (AXFERC), and Balance Transfer, Increase (BXFERC) BETC
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | | | BETC |
|---|---|---|---|---|
| 310200 | E | | | AXFERC |
| 575500 | E | | | BXFERC |
| | | | | NETC |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 36
**Name:** UCAD Reciprocal Category 8 Transferred-Out
**Description:** The sum of the Appropriation Transfer, Decrease (AXFERD), and Balance Trasnfer, Decrease (BXFERD) BETC
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | | | BETC |
|---|---|---|---|---|
| 310300 | E | | | AXFERD |
| 576500 | E | | | BXFERD |
| | | | | NETCAJ |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 37
**Name:** Budgetary USSGL accounts and Appropriation Transfer BETCs "AXFERC" and "AXFERD"
**Description:** The sum of Appropriation Transfer BETC transactions (AXFERC and AXFERD) for a TAS must equal the sum of
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | | | BETC |
|---|---|---|---|---|
| 412800 | E | | | AXFERC |
| 412900 | E | | | AXFERD |
| 416700 | E | | | |
| 417000 | E | | | |
| 417300 | E | | | |
| 417500 | E | | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 38
**Name:** Budgetary USSGL Accounts and Balance Transfer BETCs "BXFERC" and "BXFERD"
**Description:** The sum of Balance Transfer BETC transactions (BXFERC and BXFERD) for a TAS must equal the sum of USSGL
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | | | BETC |
|---|---|---|---|---|
| 417600 | E | | | BXFERC |
| 419000 | E | | | BXFERD |
| 419100 | E | | | |
| 419200 | E | | | |
| 419300 | E | | | |
| 419600 | E | | | |
| 419700 | E | | | |
| 435600 | E | | | |
| 483100 | E | | | |
| 493100 | E | | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 39
**Name:** Budgetary USSGL Accounts and Capital Transfer BETCs "CXFERC" and "CXFERD"
**Description:** The sum of Capital Transfer BETC transactions (CXFERC and CXFERD) for a TAS must equal the sum of USSGL
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | Auth Type Code | Fund Type | BETC |
|---|---|---|---|---|
| 415100 | E | S | EG | CXFERC |
| 415100 | E | S | EC | CXFERD |
| 415100 | E | S | EM | |
| 415100 | E | S | EP | |
| 415100 | E | S | ER | |
| 415100 | E | S | ES | |
| 415100 | E | S | ET | |
| 415100 | E | S | TR | |
| 415200 | E | | EG | |
| 415200 | E | | EC | |
| 415200 | E | | EM | |
| 415200 | E | | EP | |
| 415200 | E | | ER | |
| 415200 | E | | ES | |
| 415200 | E | | ET | |
| 415200 | E | | TR | |
| 439200 | E | D | ES | |

| | | | | |
|---|---|---|---|---|
| 439200 | E | P | ES | |
| 439200 | E | R | ES | |
| 439200 | E | S | ES | |
| 439200 | E | D | ET | |
| 439200 | E | P | ET | |
| 439200 | E | R | ET | |
| 439200 | E | S | ET | |
| 439300 | E | D | ES | |
| 439300 | E | P | ES | |
| 439300 | E | R | ES | |
| 439300 | E | D | ET | |
| 439300 | E | P | ET | |
| 439300 | E | R | ET | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 40
**Name:** UCAD Reciprocal Category 11 Capital Transfers- In
**Description:** The sum of Capital Transfer BETC transactions (CXFERC) for a TAS must equal USSGL account 575600
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | | | BETC |
|---|---|---|---|---|
| 575600 | E | | | CXFERC |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 41
**Name:** UCAD Reciprocal Category 11 Capital Transfers Out
**Description:** The sum of Capital Transer (CXFERD) BETC transactions for a TAS must equal USSGL account 576600
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | | | BETC |
|---|---|---|---|---|
| 576600 | E | | | CXFERD |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 42
**Name:** Contract and/or Borrowing Authority Withdrawn and Recoveries of Prior Year Obligations
**Description:** The Sum of USSGL accounts 413400 and 414400 must be less than or equal to the sum of USSGL accounts 487100 and 497100.
**Type:** USSGL / USSGL
**Operand:** Less Than Or Equal (<=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**SS**

| Left Side Attribute Combination | | | | Right Side Attribute Combination | | | |
|---|---|---|---|---|---|---|---|
| USSGL ACCOUNT NUMBER | Begin/End | PY Adj | | USSGL ACCOUNT NUMBER | Begin/End | PY Adj | |
| 413400 | E | X | | 487100 | E | X | |
| 414400 | E | X | | 497100 | E | X | |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 43
**Name:** Reclassified Net Position Lines
**Description:** prior fiscal years.
**Type:** Statement Line / Statement Line
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

| Left Side Attribute Combination | | | Right Side Attribute Combination | | |
|---|---|---|---|---|---|
| **LN** | | | | | |
| **Statement** | **Line Number** | **Operand** | **Statement** | **Line Number** | **Operand** |
| Reclassifed Balance Sheet | 9.1 - Net Position - Non-Earmarked Funds | + | Reclassified Statement of Changes in Net Position | 1 - Beginning Net Position Balance | + |
| Reclassifed Balance Sheet | 9.2 - Net Position - Earmarked Funds | + | Reclassified Statement of Changes in Net Position | 2.1 - Changes in Accounting Principles | + |
| | | | Reclassified Statement of Changes in Net Position | 2.2 - Corrections of Errors | + |
| | | | Reclassified Statement of Changes in Net Position | 2.3 - Corrections of Errors - Years Preceding the Prior Year | + |
| | | | Reclassified Statement of Changes in Net Position | 3.1 - Changes in Accounting Principles (RC 29) /1 | + |

| | | | | | |
|---|---|---|---|---|---|
| | | | Reclassified Statement of Changes in Net Position | 3.2 - Corrections of Errors (RC 29) | + |
| | | | Reclassified Statement of Changes in Net Position | 3.3 - Corrections of Errors - Years Preceding the Prior Year (RC 29) | + |
| | | | Reclassified Statement of Changes in Net Position | 5.1 - Individual Income Tax and Tax Withholdings (for use by Treasury only) | + |
| | | | Reclassified Statement of Changes in Net Position | 5.2 - Corporation Income Taxes (for use by Treasury only) | + |
| | | | Reclassified Statement of Changes in Net Position | 5.3 - Unemployment Taxes | + |
| | | | Reclassified Statement of Changes in Net Position | 5.4 - Excise Taxes | + |
| | | | Reclassified Statement of Changes in Net Position | 5.5 - Estate and Gift Taxes | + |
| | | | Reclassified Statement of Changes in Net Position | 5.6 - Customs Duties | + |
| | | | Reclassified Statement of Changes in Net Position | 5.7 - Other Taxes and Receipts | + |

| | | | | | |
|---|---|---|---|---|---|
| | | | Reclassified Statement of Changes in Net Position | 5.8 - Miscellaneous Earned Revenue/2 | + |
| | | | Reclassified Statement of Changes in Net Position | 6.1 - Federal Securities Interest Revenue (Nonexchange) (RC 03) /1 | + |
| | | | Reclassified Statement of Changes in Net Position | 6.2 - Borrowings and Other Interest Revenue (Nonexchange) (RC 05) /1 | + |
| | | | Reclassified Statement of Changes in Net Position | 6.3 - Benefit Program Revenue (Nonexchange) (RC 26) /1 | + |
| | | | Reclassified Statement of Changes in Net Position | 6.4 - Other Taxes and Receipts (RC 29) /1 | + |
| | | | Reclassified Statement of Changes in Net Position | 7.1 - Appropriations Received As Adjusted (Recissions and Other Adjustments) (RC 29) /1 | + |
| | | | Reclassified Statement of Changes in Net Position | 7.2 - Appropriation of Unavailable Special or Trust Fund Receipts Transfers-In (RC 07) /1 | + |
| | | | Reclassified Statement of Changes in Net Position | 7.3 - Appropriation of Unavailable Special or Trust Fund Receipts Transfers-Out (RC 07) /1 | + |
| | | | Reclassified Statement of Changes in Net Position | 7.4 - Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources (RC 08) /1 | + |

| | | | | | |
|---|---|---|---|---|---|
| | | | Reclassified Statement of Changes in Net Position | 7.5 - Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources (RC 08) /1 | + |
| | | | Reclassified Statement of Changes in Net Position | 7.6 - Expenditure Transfers-In of Financing Sources (RC 09) /1 | + |
| | | | Reclassified Statement of Changes in Net Position | 7.7 - Expenditure Transfers-Out of Financing Sources (RC 09) /1 | + |
| | | | Reclassified Statement of Changes in Net Position | 7.8 - Nonexpenditure Transfer-In of Financing Sources - Capital Transfers (RC 11) | + |
| | | | Reclassified Statement of Changes in Net Position | 7.9 - Nonexpenditure Transfer-Out of Financing Sources - Capital Transfers (RC 11) | + |
| | | | Reclassified Statement of Changes in Net Position | 7.10 - Collections for Others Transferred to the General Fund (RC 29) | + |
| | | | Reclassified Statement of Changes in Net Position | 7.11 - Accrual for Amounts to be Collected for Others and Transferred to the General Fund (RC 29) | + |
| | | | Reclassified Statement of Changes in Net Position | 7.12 - Other Budgetary Financing Sources (RC 29) /1, 8 | + |
| | | | Reclassified Statement of Changes in Net Position | 8.1 - Transfers-In Without Reimbursement (RC 18) /1 | + |

| | | | | | |
|---|---|---|---|---|---|
| | | | Reclassified Statement of Changes in Net Position | 8.2 - Transfers-Out Without Reimbursement (RC 18) /1 | + |
| | | | Reclassified Statement of Changes in Net Position | 8.3 - Imputed Financing Sources (RC 25) /1 | + |
| | | | Reclassified Statement of Changes in Net Position | 8.4 - Non-Entity Collections Transferred to the General Fund (RC 29) | + |
| | | | Reclassified Statement of Changes in Net Position | 8.5 - Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund (RC 29) | + |
| | | | Reclassified Statement of Changes in Net Position | 8.6 - Other Non-Budgetary Financing Sources (RC 29) /1, 9 | + |
| | | | Reclassified Statement of Changes in Net Position | 9 - Net Cost of Operations (+/-) | + |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 44
**Name:** Reclassifed Net Cost Lines
**Description:** The Net Cost of Operations line on the Statement of Changes in Net Position must equal the Net Cost line on the Statement of Net Cost.
**Type:** Statement Line / Statement Line
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

| Left Side Attribute Combination | | | Right Side Attribute Combination | | |
|---|---|---|---|---|---|
| **LN** | | | | | |
| **Statement** | **Line Number** | **Operand** | **Statement** | **Line Number** | **Operand** |
| Reclassified Statement of Changes in Net Position | 9 - Net Cost of Operations (+/-) | + | Reclassified Statement of Net Cost | 2 - Non-Federal Gross Cost | + |
| | | | Reclassified Statement of Net Cost | 3 - Interest on Debt Held by the Public | + |
| | | | Reclassified Statement of Net Cost | 4 - Gains/Losses from Changes in Actuarial Assumptions | + |
| | | | Reclassified Statement of Net Cost | 6.1 - Benefit Program Costs (RC 26) /2 | + |
| | | | Reclassified Statement of Net Cost | 6.2 - Imputed Costs (RC 25) /2 | + |
| | | | Reclassified Statement of Net Cost | 6.3 - Buy/Sell Cost (RC24) /2 | + |

| | | | | | |
|---|---|---|---|---|---|
| | | | Reclassified Statement of Net Cost | 6.4 - Federal Securities Interest Expense (RC 03) /2 | + |
| | | | Reclassified Statement of Net Cost | 6.5 - Borrowing and Other Interest Expense (RC05) /2 | + |
| | | | Reclassified Statement of Net Cost | 6.6 - Borrowing Losses (RC 06) /2 | + |
| | | | Reclassified Statement of Net Cost | 6.7 - Other Expenses (without reciprocals) (RC 29) | + |
| | | | Reclassified Statement of Net Cost | 10 - Non-Federal Earned Revenue | + |
| | | | Reclassified Statement of Net Cost | 11.1 - Benefit Program Revenue (RC 26) /2 | + |
| | | | Reclassified Statement of Net Cost | 11.2 - Buy/Sell Revenue (RC 24) /2 | + |
| | | | Reclassified Statement of Net Cost | 11.3 - Federal Securities Interest Revenue (RC 03) /2 | + |
| | | | Reclassified Statement of Net Cost | 11.4 - Borrowing and Other Interest Revenue (RC 05) /2 | + |
| | | | Reclassified Statement of Net Cost | 11.5 - Borrowing Gains (RC 06) /2 | + |
| | | | Reclassified Statement of Net Cost | 11.6 - Other Revenue (without reciprocal) (RC 29) /2 | + |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

| | |
|---|---|
| **Number:** | 45 |
| **Name:** | Closing Edit GTAS Year 2 |
| **Description:** | The amount for the current quarter beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances. |
| **Type:** | Closing Edits |
| **Operand:** | Equal (=) |
| **Fatal Period:** | |
| **Proposed Analytical Period:** | 01,02,03,04,05,06,07,08,09,10,11,12 |

**CL**

Please See Closing Edits Report

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 46
**Name:** Ending Budgetary Account Balance for Prior Year Adjusments Backdated in Treasury's Central Accounting System
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B
**Type:** USSGL / Zero
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SZ**

| USSGL ACCOUNT NUMBER | Begin/End | PY Adj | | Zero |
|---|---|---|---|---|
| 411100 | E | B | | $0 |
| 411200 | E | B | | |
| 411300 | E | B | | |
| 411400 | E | B | | |
| 411500 | E | B | | |
| 411600 | E | B | | |
| 411700 | E | B | | |
| 411800 | E | B | | |
| 411900 | E | B | | |
| 412100 | E | B | | |
| 412200 | E | B | | |
| 412300 | E | B | | |
| 412400 | E | B | | |
| 412500 | E | B | | |
| 412600 | E | B | | |
| 412700 | E | B | | |
| 412800 | E | B | | |

| | | | | |
|---|---|---|---|---|
| 412900 | E | B | | |
| 413000 | E | B | | |
| 413500 | E | B | | |
| 413700 | E | B | | |
| 413800 | E | B | | |
| 414000 | E | B | | |
| 414500 | E | B | | |
| 414600 | E | B | | |
| 414700 | E | B | | |
| 414800 | E | B | | |
| 415000 | E | B | | |
| 415100 | E | B | | |
| 415200 | E | B | | |
| 415300 | E | B | | |
| 415400 | E | B | | |
| 416600 | E | B | | |
| 416700 | E | B | | |
| 416800 | E | B | | |
| 417000 | E | B | | |
| 417100 | E | B | | |
| 417200 | E | B | | |
| 417300 | E | B | | |
| 417500 | E | B | | |
| 417600 | E | B | | |
| 419000 | E | B | | |
| 419100 | E | B | | |
| 419200 | E | B | | |
| 419300 | E | B | | |
| 419600 | E | B | | |
| 419700 | E | B | | |
| 421200 | E | B | | |
| 422100 | E | B | | |
| 422200 | E | B | | |
| 422500 | E | B | | |
| 423000 | E | B | | |

| | | | | |
|---|---|---|---|---|
| 423100 | E | B | | |
| 423200 | E | B | | |
| 423300 | E | B | | |
| 423400 | E | B | | |
| 425100 | E | B | | |
| 425200 | E | B | | |
| 425300 | E | B | | |
| 425500 | E | B | | |
| 426000 | E | B | | |
| 426100 | E | B | | |
| 426200 | E | B | | |
| 426300 | E | B | | |
| 426400 | E | B | | |
| 426500 | E | B | | |
| 426600 | E | B | | |
| 426700 | E | B | | |
| 427100 | E | B | | |
| 427300 | E | B | | |
| 427500 | E | B | | |
| 427600 | E | B | | |
| 427700 | E | B | | |
| 428300 | E | B | | |
| 428500 | E | B | | |
| 428600 | E | B | | |
| 428700 | E | B | | |
| 429000 | E | B | | |
| 429500 | E | B | | |
| 435000 | E | B | | |
| 435100 | E | B | | |
| 435500 | E | B | | |
| 435600 | E | B | | |
| 437000 | E | B | | |
| 438700 | E | B | | |
| 438800 | E | B | | |
| 439000 | E | B | | |

| | | | | |
|---|---|---|---|---|
| 439100 | E | B | | |
| 439200 | E | B | | |
| 439300 | E | B | | |
| 439400 | E | B | | |
| 439500 | E | B | | |
| 439600 | E | B | | |
| 439700 | E | B | | |
| 439800 | E | B | | |
| 439900 | E | B | | |
| 445000 | E | B | | |
| 462000 | E | B | | |
| 465000 | E | B | | |
| 480100 | E | B | | |
| 480200 | E | B | | |
| 483100 | E | B | | |
| 483200 | E | B | | |
| 487100 | E | B | | |
| 487200 | E | B | | |
| 488100 | E | B | | |
| 488200 | E | B | | |
| 490100 | E | B | | |
| 490200 | E | B | | |
| 490800 | E | B | | |
| 493100 | E | B | | |
| 497100 | E | B | | |
| 497200 | E | B | | |
| 498100 | E | B | | |
| 498200 | E | B | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 47
**Name:** Ending Budgetary Account Balance for Prior Year Adjusments Not Backdated in Treasury's Central Accounting System
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P
**Type:** USSGL / Zero
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SZ**

| USSGL ACCOUNT NUMBER | Begin/End | PY Adj | | Zero |
|---|---|---|---|---|
| 411100 | E | P | | $0 |
| 411200 | E | P | | |
| 411300 | E | P | | |
| 411400 | E | P | | |
| 411500 | E | P | | |
| 411600 | E | P | | |
| 411700 | E | P | | |
| 411800 | E | P | | |
| 411900 | E | P | | |
| 412100 | E | P | | |
| 412200 | E | P | | |
| 412300 | E | P | | |
| 412400 | E | P | | |
| 412500 | E | P | | |
| 412600 | E | P | | |
| 412700 | E | P | | |
| 412800 | E | P | | |

| | | | | |
|---|---|---|---|---|
| 412900 | E | P | | |
| 413000 | E | P | | |
| 413100 | E | P | | |
| 413200 | E | P | | |
| 413300 | E | P | | |
| 413400 | E | P | | |
| 413500 | E | P | | |
| 413600 | E | P | | |
| 413700 | E | P | | |
| 413800 | E | P | | |
| 414000 | E | P | | |
| 414100 | E | P | | |
| 414300 | E | P | | |
| 414400 | E | P | | |
| 414600 | E | P | | |
| 414700 | E | P | | |
| 415000 | E | P | | |
| 415100 | E | P | | |
| 415200 | E | P | | |
| 415300 | E | P | | |
| 415400 | E | P | | |
| 415700 | E | P | | |
| 415800 | E | P | | |
| 416600 | E | P | | |
| 416700 | E | P | | |
| 416800 | E | P | | |
| 417000 | E | P | | |
| 417100 | E | P | | |
| 417200 | E | P | | |
| 417300 | E | P | | |
| 417500 | E | P | | |
| 417600 | E | P | | |
| 419000 | E | P | | |
| 419100 | E | P | | |
| 419200 | E | P | | |

| | | | | |
|---|---|---|---|---|
| 419300 | E | P | | |
| 419600 | E | P | | |
| 419700 | E | P | | |
| 419900 | E | P | | |
| 421200 | E | P | | |
| 422100 | E | P | | |
| 422200 | E | P | | |
| 422500 | E | P | | |
| 423000 | E | P | | |
| 423200 | E | P | | |
| 423300 | E | P | | |
| 423400 | E | P | | |
| 425100 | E | P | | |
| 425200 | E | P | | |
| 425300 | E | P | | |
| 425500 | E | P | | |
| 426000 | E | P | | |
| 426100 | E | P | | |
| 426200 | E | P | | |
| 426300 | E | P | | |
| 426400 | E | P | | |
| 426500 | E | P | | |
| 426600 | E | P | | |
| 426700 | E | P | | |
| 427100 | E | P | | |
| 427300 | E | P | | |
| 427500 | E | P | | |
| 427600 | E | P | | |
| 427700 | E | P | | |
| 428300 | E | P | | |
| 428500 | E | P | | |
| 428600 | E | P | | |
| 428700 | E | P | | |
| 429500 | E | P | | |
| 432000 | E | P | | |

| | | | | |
|---|---|---|---|---|
| 435000 | E | P | | |
| 435100 | E | P | | |
| 435500 | E | P | | |
| 435600 | E | P | | |
| 435700 | E | P | | |
| 437000 | E | P | | |
| 438200 | E | P | | |
| 438300 | E | P | | |
| 438400 | E | P | | |
| 438700 | E | P | | |
| 438800 | E | P | | |
| 439000 | E | P | | |
| 439100 | E | P | | |
| 439200 | E | P | | |
| 439300 | E | P | | |
| 439400 | E | P | | |
| 439500 | E | P | | |
| 439600 | E | P | | |
| 439700 | E | P | | |
| 439800 | E | P | | |
| 439900 | E | P | | |
| 445000 | E | P | | |
| 462000 | E | P | | |
| 465000 | E | P | | |
| 480100 | E | P | | |
| 480200 | E | P | | |
| 483100 | E | P | | |
| 487100 | E | P | | |
| 487200 | E | P | | |
| 488100 | E | P | | |
| 490100 | E | P | | |
| 490200 | E | P | | |
| 493100 | E | P | | |
| 497100 | E | P | | |
| 497200 | E | P | | |

| | | | | |
|---|---|---|---|---|
| 498100 | E | P | | |
| 498200 | E | P | | |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 48
**Name:** Budgetary USSGL Accounts and Reappropriations
**Description:** The sum of Reappropriation (RAPPRC/RAPPRD) BETC transactions for a TAS must equal USSGL account 439000 for
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | | | BETC |
|---|---|---|---|---|
| 439000 | E | | | RAPPRC |
| | | | | RAPPRD |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 49
**Name:** Normal Warrants Edit (4000 series)
**Description:** The BETC balances from the Central Accounting and Reporting System (CARS) that represent all the normal warrant
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 1,10,11,12,2,3,4,5,6,7,8,9

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | | | BETC |
|---|---|---|---|---|
| 411100 | E | | | AP |
| 411200 | E | | | APADV |
| 411500 | E | | | APBGT |
| 411600 | E | | | APCRREF |
| 411700 | E | | | APIND |
| 411800 | E | | | APINDYEC |
| 411900 | E | | | APINDYED |
| | | | | APLIMIND |
| | | | | APOTH |
| | | | | APROP |
| | | | | RS |
| | | | | SWYE |

**U.S. Government Standard General Ledger**
**Data Edits - Detail Report**

**Number:** 50
**Name:** Normal Warrants Edit
**Description:** The BETC balances from the Central Accounting and Reporting System (CARS) that represent all the normal warrant
**Type:** USSGL / SMAF
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** **Right Side Attribute Combination**

**SM**

| USSGL ACCOUNT NUMBER | Begin/End | | | BETC |
|---|---|---|---|---|
| 310100 | E | | | AP |
| 310600 | E | | | APADV |
| | | | | APBGT |
| | | | | APCRREF |
| | | | | APIND |
| | | | | APINDYEC |
| | | | | APINDYED |
| | | | | APLIMIND |
| | | | | APOTH |
| | | | | APROP |
| | | | | JRCR |
| | | | | RAPPRC |
| | | | | RAPPRD |
| | | | | RS |
| | | | | SW |
| | | | | SWYE |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 51
**Name:** USSGLs 415700 and 439700
**Description:** The ending balance of USSGL 415700 can not exceed the ending balance of USSGL 439700.
**Type:** USSGL / USSGL
**Operand:** Less Than Or Equal (<=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**SS**

| Left Side Attribute Combination | | | | Right Side Attribute Combination | | | |
|---|---|---|---|---|---|---|---|
| USSGL ACCOUNT NUMBER | Begin/End | PY Adj | | USSGL ACCOUNT NUMBER | Begin/End | PY Adj | |
| 415700 | E | X | | 439700 | E | X | |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 52
**Name:** USSGLs 415800 and 439800
**Description:** The ending balance of USSGL 415800 can not exceed the ending balance of USSGL 439800.
**Type:** USSGL / USSGL
**Operand:** Less Than Or Equal (<=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**SS**

| Left Side Attribute Combination | | | | Right Side Attribute Combination | | | |
|---|---|---|---|---|---|---|---|
| USSGL ACCOUNT NUMBER | Begin/End | PY Adj | | USSGL ACCOUNT NUMBER | Begin/End | PY Adj | |
| 415800 | E | X | | 439800 | E | X | |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 53
**Name:** Spending Authority, Collected, Discretionary
**Description:** Spending authority from offsetting collections, collected, discretionary, (SF 133 line 1700) must be greater than or equal to zero.
**Type:** Statement Line / Statement Line
**Operand:** Greater Than Or Equal (>=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

| Left Side Attribute Combination | | | Right Side Attribute Combination | | |
|---|---|---|---|---|---|
| **LN** | | | | | |
| **Statement** | **Line Number** | **Operand** | **Zero** | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1700 - Collected | + | $0 | | |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 54
**Name:** Spending Authority, Collected, Mandatory
**Description:** Spending authority from offsetting collections, collected, mandatory (SF 133 line 1800) must be greater than or equal to zero.
**Type:** Statement Line / Statement Line
**Operand:** Greater Than Or Equal (>=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

| Left Side Attribute Combination | | | Right Side Attribute Combination | | |
|---|---|---|---|---|---|
| **LN** | | | | | |
| **Statement** | **Line Number** | **Operand** | **Zero** | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 1800 - Collected | + | $0 | | |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 55
**Name:** Total Reimbursable and Direct Obligations
**Description:** Total Reimbursable and Direct Obligations (SF 133 lines 2004 and 2104) must be greater than or equal to zero.
**Type:** Statement Line / Statement Line
**Operand:** Greater Than Or Equal (>=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

| Left Side Attribute Combination | | | | Right Side Attribute Combination | |
|---|---|---|---|---|---|
| **LN** | | | | | |
| **Statement** | **Line Number** | **Operand** | **Zero** | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 2001 - Category A (by quarter) | + | $0 | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 2002 - Category B (by project) | + | | | |

| | | | | | |
|---|---|---|---|---|---|
| SF 133: Report on Budget Execution and Budgetary Resources | 2003 - Exempt from apportionment | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 2101 - Category A (by quarter) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 2102 - Category B (by project) | + | | | |
| SF 133: Report on Budget Execution and Budgetary Resources | 2103 - Exempt from apportionment | + | | | |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 56
**Name:** BPD Investments- Interest Payable
**Description:** The amount of Interest Payable that are submitted by BPD must equal the sum of each Agency's reciprocal Interest Receivable USSGLs
**Type:** USSGL / Fiduciary
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** | **Right Side Attribute Combination**

**UF**

| USSGL ACCOUNT NUMBER | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Bureau of Public Debt |
|---|---|---|---|---|---|
| 134200 | E | F | 020 | 0550 | Payables |
| 134200 | E | F | 020 | 0551 | |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 57
**Name:** BPD Investments- Liabilities (Securities Issued, Discount, Premium, and Amortiziation)
**Description:** The sum of liabilities that are submitted by BPD must equal the sum of each agency's reciprocal asset USSGLs
**Type:** USSGL / Fiduciary
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** | **Right Side Attribute Combination**

**UF**

| USSGL ACCOUNT NUMBER | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Bureau of Public Debt |
|---|---|---|---|---|---|
| 161000 | E | F | 020 | 0500 | Amortization on Securities |
| 161000 | E | F | 020 | 0505 | Discount on Securities |
| 161100 | E | F | 020 | 0550 | Premium on Securities |
| 161200 | E | F | 020 | 0550 | Securities Issued |
| 161300 | E | F | 020 | 0550 | |
| 163000 | E | F | 020 | 0500 | |
| 163100 | E | F | 020 | 0550 | |
| 163300 | E | F | 020 | 0550 | |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 58
**Name:** BPD Investments- Interest Expense
**Description:** Losses)
**Type:** USSGL / Fiduciary
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** | **Right Side Attribute Combination**

**UF**

| USSGL ACCOUNT NUMBER | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Bureau of Public Debt |
|---|---|---|---|---|---|
| 531100 | E | F | 020 | 0550 | Expenses |
| 531100 | E | F | 020 | 0551 | |
| 711100 | E | F | 020 | 0550 | |
| 721100 | E | F | 020 | 0550 | |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 59
**Name:** BPD Borrowings- Receivable
**Description:** The amount of Receivable that are submitted by BPD must equal the amount of each Agency's Interest Payable
**Type:** USSGL / Fiduciary
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** | **Right Side Attribute Combination**

**UF**

| USSGL ACCOUNT NUMBER | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Bureau of Public Debt |
|---|---|---|---|---|---|
| 214100 | E | F | 020 | 1337 | Receivables |
| 214100 | E | F | 020 | 1350 | |
| 214100 | E | F | 020 | 1351 | |
| 214100 | E | F | 020 | 1401 | |
| 214100 | E | F | 020 | 1497 | |
| 214100 | E | F | 020 | 1499 | |
| 214100 | E | F | 011 | 1499 | |
| 214100 | E | F | 012 | 1499 | |
| 214100 | E | F | 013 | 1499 | |
| 214100 | E | F | 014 | 1499 | |
| 214100 | E | F | 019 | 1499 | |
| 214100 | E | F | 027 | 1499 | |
| 214100 | E | F | 036 | 1499 | |
| 214100 | E | F | 068 | 1499 | |
| 214100 | E | F | 069 | 1499 | |
| 214100 | E | F | 070 | 1499 | |
| 214100 | E | F | 071 | 1499 | |

| | | | | | |
|---|---|---|---|---|---|
| 214100 | E | F | 072 | 1499 | |
| 214100 | E | F | 073 | 1499 | |
| 214100 | E | F | 075 | 1499 | |
| 214100 | E | F | 083 | 1499 | |
| 214100 | E | F | 086 | 1499 | |
| 214100 | E | F | 089 | 1499 | |
| 214100 | E | F | 091 | 1499 | |
| 214100 | E | F | 097 | 1499 | |
| 214100 | E | F | 020 | 1338 | |
| 214100 | E | F | 020 | 1360 | |
| 214100 | E | F | 020 | 1363 | |
| 214100 | E | F | 020 | 1408 | |
| 214100 | E | F | 020 | 1413 | |
| 214100 | E | F | 020 | 1417 | |
| 214100 | E | F | 020 | 1418 | |
| 214100 | E | F | 020 | 1433 | |
| 214100 | E | F | 020 | 1495 | |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 60
**Name:** BPD Borrowings- Asset
**Description:** The amount of Assets that are submitted by BPD must equal the amount of each Agency's reciprocal Liability USSGL
**Type:** USSGL / Fiduciary
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** | **Right Side Attribute Combination**

**UF**

| USSGL ACCOUNT NUMBER | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Bureau of Public Debt |
|---|---|---|---|---|---|
| 251000 | E | F | 020 | 1337 | Assets |
| 251000 | E | F | 020 | 1350 | |
| 251000 | E | F | 020 | 1351 | |
| 251000 | E | F | 020 | 1401 | |
| 251000 | E | F | 020 | 1497 | |
| 251000 | E | F | 020 | 1499 | |
| 251000 | E | F | 011 | 1499 | |
| 251000 | E | F | 012 | 1499 | |
| 251000 | E | F | 013 | 1499 | |
| 251000 | E | F | 014 | 1499 | |
| 251000 | E | F | 019 | 1499 | |
| 251000 | E | F | 027 | 1499 | |
| 251000 | E | F | 036 | 1499 | |
| 251000 | E | F | 068 | 1499 | |
| 251000 | E | F | 069 | 1499 | |
| 251000 | E | F | 070 | 1499 | |
| 251000 | E | F | 071 | 1499 | |

| | | | | | |
|---|---|---|---|---|---|
| 251000 | E | F | 072 | 1499 | |
| 251000 | E | F | 073 | 1499 | |
| 251000 | E | F | 075 | 1499 | |
| 251000 | E | F | 083 | 1499 | |
| 251000 | E | F | 086 | 1499 | |
| 251000 | E | F | 089 | 1499 | |
| 251000 | E | F | 091 | 1499 | |
| 251000 | E | F | 097 | 1499 | |
| 251000 | E | F | 020 | 1338 | |
| 251000 | E | F | 020 | 1360 | |
| 251000 | E | F | 020 | 1363 | |
| 251000 | E | F | 020 | 1408 | |
| 251000 | E | F | 020 | 1413 | |
| 251000 | E | F | 020 | 1417 | |
| 251000 | E | F | 020 | 1418 | |
| 251000 | E | F | 020 | 1433 | |
| 251000 | E | F | 020 | 1495 | |
| 251100 | E | F | 020 | 1401 | |
| 251100 | E | F | 020 | 1495 | |
| 251100 | E | F | 020 | 1418 | |
| 251100 | E | F | 020 | 1413 | |
| 251100 | E | F | 020 | 1497 | |
| 251100 | E | F | 020 | 1417 | |
| 251100 | E | F | 020 | 1350 | |
| 251100 | E | F | 020 | 1433 | |
| 251100 | E | F | 020 | 1351 | |
| 251100 | E | F | 020 | 1360 | |
| 251100 | E | F | 020 | 1338 | |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 61
**Name:** BPD Borrowings- Revenue
**Description:** The amount of Revenue that is submitted by BPD must equal the amount of each Agency's reciprocal Interest Expense USSGL
**Type:** USSGL / Fiduciary
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** | **Right Side Attribute Combination**

**UF**

| USSGL ACCOUNT NUMBER | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Bureau of Public Debt |
|---|---|---|---|---|---|
| 631000 | E | F | 020 | 1337 | REVENUE |
| 631000 | E | F | 020 | 1350 | |
| 631000 | E | F | 020 | 1351 | |
| 631000 | E | F | 020 | 1401 | |
| 631000 | E | F | 020 | 1497 | |
| 631000 | E | F | 020 | 1499 | |
| 631000 | E | F | 011 | 1499 | |
| 631000 | E | F | 012 | 1499 | |
| 631000 | E | F | 013 | 1499 | |
| 631000 | E | F | 014 | 1499 | |
| 631000 | E | F | 019 | 1499 | |
| 631000 | E | F | 027 | 1499 | |
| 631000 | E | F | 036 | 1499 | |
| 631000 | E | F | 068 | 1499 | |
| 631000 | E | F | 069 | 1499 | |
| 631000 | E | F | 070 | 1499 | |
| 631000 | E | F | 071 | 1499 | |

| | | | | | |
|---|---|---|---|---|---|
| 631000 | E | F | 072 | 1499 | |
| 631000 | E | F | 073 | 1499 | |
| 631000 | E | F | 075 | 1499 | |
| 631000 | E | F | 083 | 1499 | |
| 631000 | E | F | 086 | 1499 | |
| 631000 | E | F | 089 | 1499 | |
| 631000 | E | F | 091 | 1499 | |
| 631000 | E | F | 097 | 1499 | |
| 631000 | E | F | 020 | 1338 | |
| 631000 | E | F | 020 | 1360 | |
| 631000 | E | F | 020 | 1363 | |
| 631000 | E | F | 020 | 1408 | |
| 631000 | E | F | 020 | 1413 | |
| 631000 | E | F | 020 | 1417 | |
| 631000 | E | F | 020 | 1418 | |
| 631000 | E | F | 020 | 1433 | |
| 631000 | E | F | 020 | 1495 | |
| 711200 | E | F | 020 | 1338 | |
| 711200 | E | F | 020 | 1360 | |
| 711200 | E | F | 020 | 1413 | |
| 711200 | E | F | 020 | 1417 | |
| 711200 | E | F | 020 | 1418 | |
| 711200 | E | F | 020 | 1433 | |
| 711200 | E | F | 020 | 1495 | |
| 711200 | E | F | 020 | 1350 | |
| 711200 | E | F | 020 | 1351 | |
| 711200 | E | F | 020 | 1401 | |
| 711200 | E | F | 020 | 1497 | |
| 721200 | E | F | 020 | 1338 | |
| 721200 | E | F | 020 | 1360 | |
| 721200 | E | F | 020 | 1413 | |
| 721200 | E | F | 020 | 1417 | |
| 721200 | E | F | 020 | 1418 | |
| 721200 | E | F | 020 | 1433 | |
| 721200 | E | F | 020 | 1495 | |
| 721200 | E | F | 020 | 1350 | |
| 721200 | E | F | 020 | 1351 | |
| 721200 | E | F | 020 | 1401 | |
| 721200 | E | F | 020 | 1497 | |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 62
**Name:** FFB Borrowings- Receivables
**Description:** The amount of Interest Receivable that is submitted by FFB must equal the amount of each Agency's Accrued Interest Payable
**Type:** USSGL / Fiduciary
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** | **Right Side Attribute Combination**

**UF**

| USSGL ACCOUNT NUMBER | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Federal Finance Bank |
|---|---|---|---|---|---|
| 214100 | E | F | 020 | 4521 | Interest Receivable |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 63
**Name:** FFB Borrowings- Asset
**Description:** The amount of Assets that are submitted by FFB must equal the amount of each Agency's reciprocal Liability USSGL.
**Type:** USSGL / Fiduciary
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** | **Right Side Attribute Combination**

**UF**

| USSGL ACCOUNT NUMBER | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Federal Finance Bank |
|---|---|---|---|---|---|
| 252000 | E | F | 020 | 4521 | ASSETS |

## U.S. Government Standard General Ledger
## Data Edits - Detail Report

**Number:** 64
**Name:** FFB Borrowings- Revenue
**Description:** The amount of Interest Revenue (Including Gains and Losses) submitted by FFB must equal each Agency's reciprocal Interest Expense US SGLs
**Type:** USSGL / Fiduciary
**Operand:** Equal (=)

**Fatal Period:**
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Left Side Attribute Combination** | **Right Side Attribute Combination**

**UF**

| USSGL ACCOUNT NUMBER | Begin/End | Fed/NonFed | Trading Ptnr | Trading Ptnr Main | Federal Finance Bank |
|---|---|---|---|---|---|
| 631000 | E | F | 020 | 4521 | Gains |
| 711200 | E | F | 020 | 4521 | Interest Revenue |
| 721200 | E | F | 020 | 4521 | Losses |

U.S. Government Standard General Ledger
Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| 21 | 161000 | C/D | E | | U | | | 161000 |
| | 162000 | C/D | E | | U | | | 162000 |
| | 163000 | C/D | E | | U | | | 163000 |
| | 417100 | C/D | E | | E/U | | | 408300 |
| | 412200 | C/D | E | | U | | | 412200 |
| | 408100 | C/D | E | B/C/D/P/R/S | E/U | | | 412600 |
| | 412600 | C/D | E | B/P | E/U | | | 412600 |
| | 412700 | C/D | E | | E/U | | | 412700 |
| | 413600 | C/D | E | | E/U | | | 413600 |
| | 413700 | C/D | E | | E/U | | | 413700 |
| | 413100 | C/D | E | | E/U | | | 413900 |
| | 413200 | C/D | E | S | E/U | | | 413900 |
| | 413300 | C/D | E | | E/U | | | 413900 |
| | 413400 | C/D | E | | E/U | | | 413900 |
| | 413500 | C/D | E | P/S | E/U | | | 413900 |
| | 413900 | C/D | E | | E/U | | | 413900 |
| | 439200 | C/D | E | C | U | | | 413900 |
| | 439300 | C/D | E | C | U | | | 413900 |
| | 414000 | C/D | E | P/S | E/U | | | 414900 |
| | 414100 | C/D | E | | E/U | | | 414900 |
| | 414300 | C/D | E | | E/U | | | 414900 |
| | 414400 | C/D | E | | E/U | | | 414900 |
| | 414500 | C/D | E | | E/U | | | 414900 |
| | 414900 | C/D | E | | E/U | | | 414900 |
| | 439200 | C/D | E | B | U | | | 414900 |
| | 439300 | C/D | E | B | U | | | 414900 |
| | 415300 | C/D | E | | U | | | 415300 |
| | 415400 | C/D | E | | U | | | 415300 |

U.S. Government Standard General Ledger
Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| | 408200 | C/D | E | B/C/D/P/R/S | E/U | | | 416600 |
| | 416600 | C/D | E | | E/U | | | 416600 |
| | 408300 | C/D | E | B/C/D/P/R/S | U | | | 417100 |
| | 417200 | C/D | E | | E/U | | | 417200 |
| | 411100 | C/D | E | D/P | E/U | | | 420100 |
| | 411200 | C/D | E | | E/U | | | 420100 |
| | 411300 | C/D | E | D/P | E/U | | | 420100 |
| | 411400 | C/D | E | D/P | E/U | | | 420100 |
| | 411500 | C/D | E | D/P | E/U | | | 420100 |
| | 411600 | C/D | E | P | E/U | | | 420100 |
| | 411700 | C/D | E | D/P | E/U | | | 420100 |
| | 411800 | C/D | E | | E/U | | | 420100 |
| | 411900 | C/D | E | D/P | E/U | | | 420100 |
| | 412500 | C/D | E | | E/U | | | 420100 |
| | 412800 | C/D | E | B/P | E/U | | | 420100 |
| | 412900 | C/D | E | B/P | E/U | | | 420100 |
| | 413000 | C/D | E | | E/U | | | 420100 |
| | 413800 | C/D | E | | E/U | | | 420100 |
| | 414200 | C/D | E | | E/U | | | 420100 |
| | 414600 | C/D | E | P/S | E/U | | | 420100 |
| | 414700 | C/D | E | | E/U | | | 420100 |
| | 414800 | C/D | E | | E/U | | | 420100 |
| | 415000 | C/D | E | | E/U | | | 420100 |
| | 415100 | C/D | E | S | E/U | | | 420100 |
| | 415200 | C/D | E | | E/U | | | 420100 |
| | 416700 | C/D | E | | E/U | | | 420100 |
| | 417000 | C/D | E | P/S | E/U | | | 420100 |
| | 417100 | C/D | E | | E/U | | | 420100 |

U.S. Government Standard General Ledger
Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| | 417300 | C/D | E | | E/U | | | 420100 |
| | 417500 | C/D | E | P/S | E/U | | | 420100 |
| | 417600 | C/D | E | | E/U | | | 420100 |
| | 419000 | C/D | E | | E/U | | | 420100 |
| | 419100 | C/D | E | | E/U | | | 420100 |
| | 419200 | C/D | E | | E/U | | | 420100 |
| | 419300 | C/D | E | P/S | E/U | | | 420100 |
| | 419500 | C/D | E | | E/U | | | 420100 |
| | 419600 | C/D | E | | E | | | 420100 |
| | 419700 | C/D | E | | E | | | 420100 |
| | 420100 | C/D | E | | E/U | | | 420100 |
| | 421200 | C/D | E | | E/U | | | 420100 |
| | 425200 | C/D | E | | E/U | | | 420100 |
| | 425300 | C/D | E | | E/U | | | 420100 |
| | 425500 | C/D | E | | E/U | | | 420100 |
| | 426000 | C/D | E | | E/U | | | 420100 |
| | 426100 | C/D | E | | E/U | | | 420100 |
| | 426200 | C/D | E | | E/U | | | 420100 |
| | 426300 | C/D | E | | E/U | | | 420100 |
| | 426400 | C/D | E | | E/U | | | 420100 |
| | 426500 | C/D | E | | E/U | | | 420100 |
| | 426600 | C/D | E | | E/U | | | 420100 |
| | 426700 | C/D | E | | E/U | | | 420100 |
| | 427100 | C/D | E | | E/U | | | 420100 |
| | 427300 | C/D | E | | E/U | | | 420100 |
| | 427500 | C/D | E | | E/U | | | 420100 |
| | 427600 | C/D | E | | E/U | | | 420100 |
| | 427700 | C/D | E | | E/U | | | 420100 |

U.S. Government Standard General Ledger
Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| | 429000 | C/D | E | | E/U | | | 420100 |
| | 435100 | C/D | E | | E/U | | | 420100 |
| | 435500 | C/D | E | | E/U | | | 420100 |
| | 435600 | C/D | E | | E/U | | | 420100 |
| | 437000 | C/D | E | | E/U | | | 420100 |
| | 438700 | C/D | E | D/P | E/U | | | 420100 |
| | 438800 | C/D | E | D/P | E/U | | | 420100 |
| | 439000 | C/D | E | | E | | | 420100 |
| | 439100 | C/D | E | | E/U | | | 420100 |
| | 439200 | C/D | E | D/P/R | E/U | | | 420100 |
| | 439300 | C/D | E | D/P/R | E/U | | | 420100 |
| | 490200 | C/D | E | | E/U | | | 420100 |
| | 497200 | C/D | E | | E/U | | | 420100 |
| | 498200 | C/D | E | | E/U | | | 420100 |
| | 422100 | C/D | E | | E/U | | | 422100 |
| | 423000 | C/D | E | | E/U | | | 422100 |
| | 422200 | C/D | E | | E/U | | | 422200 |
| | 423100 | C/D | E | | E/U | | | 422200 |
| | 419900 | C/D | E | | E/U | | | 422500 |
| | 422500 | C/D | E | | E/U | | | 422500 |
| | 423200 | C/D | E | | E/U | | | 422500 |
| | 423300 | C/D | E | | E/U | | | 425100 |
| | 425100 | C/D | E | | E/U | | | 425100 |
| | 428300 | C/D | E | | E/U | | | 428300 |
| | 428500 | C/D | E | | E/U | | | 428500 |
| | 428600 | C/D | E | | E/U | | | 428600 |
| | 423400 | C/D | E | | E/U | | | 428700 |
| | 428700 | C/D | E | | E/U | | | 428700 |

U.S. Government Standard General Ledger
Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| | 429500 | C/D | E | | E/U | | | 429500 |
| | 435000 | C/D | E | | E/U | | | 435000 |
| | 412100 | C/D | E | D/P | E/U | | | 435700 |
| | 412300 | C/D | E | P/S | E/U | | | 438400 |
| | 412400 | C/D | E | | E/U | | | 438400 |
| | 416800 | C/D | E | | E/U | | | 438400 |
| | 435700 | C/D | E | | E/U | | | 438400 |
| | 438200 | C/D | E | D/P/S | E/U | | | 438400 |
| | 438300 | C/D | E | D/P/S | E/U | | | 438400 |
| | 438400 | C/D | E | D/P/S | E/U | | | 438400 |
| | 439400 | C/D | E | | E/U | | | 439400 |
| | 439600 | C/D | E | | E/U | | | 439400 |
| | 415700 | C/D | E | P | U | | | 439700 |
| | 432000 | C/D | E | | E/U | | | 439700 |
| | 439900 | C/D | E | | E/U | | | 439700 |
| | 415800 | C/D | E | | E/U | | | 439800 |
| | 439800 | C/D | E | | E/U | | | 439800 |
| | 439700 | C/D | E | | E/U | | | 445000 |
| | 442000 | C/D | E | | U | | | 445000 |
| | 443000 | C/D | E | | U | | | 445000 |
| | 445000 | C/D | E | | U | | | 445000 |
| | 451000 | C/D | E | | U | | | 445000 |
| | 461000 | C/D | E | | U | | | 445000 |
| | 463000 | C/D | E | | U | | | 445000 |
| | 470000 | C/D | E | | U | | | 445000 |
| | 462000 | C/D | E | | U | | | 462000 |
| | 472000 | C/D | E | | U | | | 462000 |
| | 442000 | C/D | E | | E | | | 465000 |

U.S. Government Standard General Ledger
Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| | 443000 | C/D | E | | E | | | 465000 |
| | 445000 | C/D | E | | E | | | 465000 |
| | 451000 | C/D | E | | E | | | 465000 |
| | 461000 | C/D | E | | E | | | 465000 |
| | 462000 | C/D | E | | E | | | 465000 |
| | 463000 | C/D | E | | E | | | 465000 |
| | 465000 | C/D | E | | E/U | | | 465000 |
| | 472000 | C/D | E | | E | | | 465000 |
| | 480100 | C/D | E | | E/U | | | 480100 |
| | 483100 | C/D | E | | E/U | | | 480100 |
| | 487100 | C/D | E | | E/U | | | 480100 |
| | 488100 | C/D | E | | E/U | | | 480100 |
| | 480200 | C/D | E | | E/U | | | 480200 |
| | 483200 | C/D | E | | E/U | | | 480200 |
| | 487200 | C/D | E | | E/U | | | 480200 |
| | 488200 | C/D | E | | E/U | | | 480200 |
| | 490100 | C/D | E | | E/U | | | 490100 |
| | 493100 | C/D | E | | E/U | | | 490100 |
| | 497100 | C/D | E | | E/U | | | 490100 |
| | 498100 | C/D | E | | E/U | | | 490100 |
| | 490800 | C/D | E | | U | | | 490800 |
| 45 | 101000 | C/D | E | | E/U | E/F/U | | 101000 |
| | 109000 | C/D | E | | E/U | E/F/U | | 109000 |
| | 111000 | C/D | E | | E/U | E/F/U | | 111000 |
| | 112000 | C/D | E | | E/U | E/F/U | | 112000 |
| | 112500 | C/D | E | | E/U | E/F/U | | 112500 |
| | 113000 | C/D | E | | E/U | E/F/U | | 113000 |
| | 119000 | C/D | E | | E/U | E/F/U | | 119000 |

U.S. Government Standard General Ledger
Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| | 119300 | C/D | E | | E/U | E/F/U | | 119300 |
| | 119400 | C/D | E | | E/U | E/F/U | | 119400 |
| | 119500 | C/D | E | | E/U | E/F/U | | 119500 |
| | 120000 | C/D | E | | E/U | E/F/U | | 120000 |
| | 120500 | C/D | E | | U | E | | 120500 |
| | 120900 | C/D | E | | U | E | | 120900 |
| | 131000 | C/D | E | | E/U | E/F/U | | 131000 |
| | 131900 | C/D | E | | E/U | E/F/U | | 131900 |
| | 132000 | C/D | E | | E/U | E/F/U | | 132000 |
| | 132100 | C/D | E | | U | E/F/U | | 132100 |
| | 132500 | C/D | E | | E/U | E/F/U | | 132500 |
| | 132900 | C/D | E | | E/U | E/F/U | | 132900 |
| | 133000 | C/D | E | | E/U | E/F/U | | 133000 |
| | 133500 | C/D | E | | E/U | E/F/U | | 133500 |
| | 134000 | C/D | E | | E/U | E/F/U | | 134000 |
| | 134100 | C/D | E | | E/U | E/F/U | | 134100 |
| | 134200 | C/D | E | | E/U | E/F/U | | 134200 |
| | 134300 | C/D | E | | E/U | E/F/U | | 134300 |
| | 134400 | C/D | E | | U | E | | 134400 |
| | 134500 | C/D | E | | E/U | E/F/U | | 134500 |
| | 134600 | C/D | E | | E/U | E/F/U | | 134600 |
| | 134700 | C/D | E | | E/U | E/F/U | | 134700 |
| | 134800 | C/D | E | | E/U | E/F/U | | 134800 |
| | 135000 | C/D | E | | E/U | E/F/U | | 135000 |
| | 135100 | C/D | E | | E/U | E/F/U | | 135100 |
| | 135900 | C/D | E | | E/U | E/F/U | | 135900 |
| | 136000 | C/D | E | | E/U | E/F/U | | 136000 |
| | 136100 | C/D | E | | E/U | E/F/U | | 136100 |

U.S. Government Standard General Ledger
Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| | 136300 | C/D | E | | E/U | E/F/U | | 136300 |
| | 136500 | C/D | E | | E/U | E/F/U | | 136500 |
| | 136700 | C/D | E | | E/U | E/F/U | | 136700 |
| | 136800 | C/D | E | | E/U | E/F/U | | 136800 |
| | 137000 | C/D | E | | E/U | E/F/U | | 137000 |
| | 137100 | C/D | E | | E/U | E/F/U | | 137100 |
| | 137300 | C/D | E | | E/U | E/F/U | | 137300 |
| | 137500 | C/D | E | | E/U | E/F/U | | 137500 |
| | 137700 | C/D | E | | E/U | E/F/U | | 137700 |
| | 137800 | C/D | E | | E/U | E/F/U | | 137800 |
| | 138000 | C/D | E | | E/U | E/F/U | | 138000 |
| | 138100 | C/D | E | | E/U | E/F/U | | 138100 |
| | 138400 | C/D | E | | U | E | | 138400 |
| | 138500 | C/D | E | | E/U | E/F/U | | 138500 |
| | 138900 | C/D | E | | E/U | E/F/U | | 138900 |
| | 139900 | C/D | E | | E/U | E/F/U | | 139900 |
| | 141000 | C/D | E | | E/U | E/F/U | | 141000 |
| | 151100 | C/D | E | | E/U | E/F/U | | 151100 |
| | 151200 | C/D | E | | E/U | E/F/U | | 151200 |
| | 151300 | C/D | E | | E/U | E/F/U | | 151300 |
| | 151400 | C/D | E | | E/U | E/F/U | | 151400 |
| | 151900 | C/D | E | | E/U | E/F/U | | 151900 |
| | 152100 | C/D | E | | E/U | E/F/U | | 152100 |
| | 152200 | C/D | E | | E/U | E/F/U | | 152200 |
| | 152300 | C/D | E | | E/U | E/F/U | | 152300 |
| | 152400 | C/D | E | | E/U | E/F/U | | 152400 |
| | 152500 | C/D | E | | E/U | E/F/U | | 152500 |
| | 152600 | C/D | E | | E/U | E/F/U | | 152600 |

U.S. Government Standard General Ledger
Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| | 152700 | C/D | E | | E/U | E/F/U | | 152700 |
| | 152900 | C/D | E | | E/U | E/F/U | | 152900 |
| | 153100 | C/D | E | | E/U | E/F/U | | 153100 |
| | 153200 | C/D | E | | E/U | E/F/U | | 153200 |
| | 154100 | C/D | E | | E/U | E/F/U | | 154100 |
| | 154200 | C/D | E | | E/U | E/F/U | | 154200 |
| | 154900 | C/D | E | | E/U | E/F/U | | 154900 |
| | 155100 | C/D | E | | E/U | E/F/U | | 155100 |
| | 155900 | C/D | E | | E/U | E/F/U | | 155900 |
| | 156100 | C/D | E | | E/U | E/F/U | | 156100 |
| | 156900 | C/D | E | | E/U | E/F/U | | 156900 |
| | 157100 | C/D | E | | E/U | E/F/U | | 157100 |
| | 157200 | C/D | E | | E/U | E/F/U | | 157200 |
| | 159100 | C/D | E | | E/U | E/F/U | | 159100 |
| | 159900 | C/D | E | | E/U | E/F/U | | 159900 |
| | 161000 | C/D | E | | E/U | E/F/U | | 161000 |
| | 161100 | C/D | E | | E/U | E/F/U | | 161100 |
| | 161200 | C/D | E | | E/U | E/F/U | | 161200 |
| | 161300 | C/D | E | | E/U | E/F/U | | 161300 |
| | 161800 | C/D | E | | E/U | E/F/U | | 161800 |
| | 162000 | C/D | E | | E/U | E/F/U | | 162000 |
| | 162100 | C/D | E | | E/U | E/F/U | | 162100 |
| | 162200 | C/D | E | | E/U | E/F/U | | 162200 |
| | 162300 | C/D | E | | E/U | E/F/U | | 162300 |
| | 163000 | C/D | E | | E/U | E/F/U | | 163000 |
| | 163100 | C/D | E | | E/U | E/F/U | | 163100 |
| | 163300 | C/D | E | | E/U | E/F/U | | 163300 |
| | 164200 | C/D | E | | E/U | E/F/U | | 164200 |

U.S. Government Standard General Ledger
Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| | 164300 | C/D | E | | E/U | E/F/U | | 164300 |
| | 164400 | C/D | E | | E/U | E/F/U | | 164400 |
| | 164500 | C/D | E | | E/U | E/F/U | | 164500 |
| | 164600 | C/D | E | | E/U | E/F/U | | 164600 |
| | 164700 | C/D | E | | E/U | E/F/U | | 164700 |
| | 165000 | C/D | E | | E/U | E/F/U | | 165000 |
| | 165100 | C/D | E | | E/U | E/F/U | | 165100 |
| | 165200 | C/D | E | | E/U | E/F/U | | 165200 |
| | 165300 | C/D | E | | E/U | E/F/U | | 165300 |
| | 167000 | C/D | E | | U | E | | 167000 |
| | 167100 | C/D | E | | U | E | | 167100 |
| | 167200 | C/D | E | | U | E | | 167200 |
| | 167900 | C/D | E | | U | E | | 167900 |
| | 169000 | C/D | E | | E/U | E/F/U | | 169000 |
| | 171100 | C/D | E | | E/U | E/F/U | | 171100 |
| | 171200 | C/D | E | | E/U | E/F/U | | 171200 |
| | 171900 | C/D | E | | E/U | E/F/U | | 171900 |
| | 172000 | C/D | E | | E/U | E/F/U | | 172000 |
| | 173000 | C/D | E | | E/U | E/F/U | | 173000 |
| | 173900 | C/D | E | | E/U | E/F/U | | 173900 |
| | 174000 | C/D | E | | E/U | E/F/U | | 174000 |
| | 174900 | C/D | E | | E/U | E/F/U | | 174900 |
| | 175000 | C/D | E | | E/U | E/F/U | | 175000 |
| | 175900 | C/D | E | | E/U | E/F/U | | 175900 |
| | 181000 | C/D | E | | E/U | E/F/U | | 181000 |
| | 181900 | C/D | E | | E/U | E/F/U | | 181900 |
| | 182000 | C/D | E | | E/U | E/F/U | | 182000 |
| | 182900 | C/D | E | | E/U | E/F/U | | 182900 |

## U.S. Government Standard General Ledger
## Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| | 183000 | C/D | E | | E/U | E/F/U | | 183000 |
| | 183200 | C/D | E | | E/U | E/F/U | | 183200 |
| | 183900 | C/D | E | | E/U | E/F/U | | 183900 |
| | 184000 | C/D | E | | E/U | E/F/U | | 184000 |
| | 184900 | C/D | E | | E/U | E/F/U | | 184900 |
| | 189000 | C/D | E | | E/U | E/F/U | | 189000 |
| | 189900 | C/D | E | | E/U | E/F/U | | 189900 |
| | 192100 | C/D | E | | E/U | E/F/U | | 192100 |
| | 192300 | C/D | E | | E/U | E/F/U | | 192300 |
| | 192500 | C/D | E | | E/U | E/F/U | | 192500 |
| | 199000 | C/D | E | | E/U | E/F/U | | 199000 |
| | 199500 | C/D | E | | E/U | E/U | | 199500 |
| | 211000 | C/D | E | | E/U | E/F/U | | 211000 |
| | 211200 | C/D | E | | E/U | E/F/U | | 211200 |
| | 212000 | C/D | E | | E/U | E/F/U | | 212000 |
| | 213000 | C/D | E | | E/U | E/F/U | | 213000 |
| | 214000 | C/D | E | | E/U | E/F/U | | 214000 |
| | 214100 | C/D | E | | E/U | E/F/U | | 214100 |
| | 215000 | C/D | E | | E/U | E/F/U | | 215000 |
| | 215500 | C/D | E | | E/U | E/F/U | | 215500 |
| | 216000 | C/D | E | | E/U | E/F/U | | 216000 |
| | 217000 | C/D | E | | E/U | E/F/U | | 217000 |
| | 218000 | C/D | E | | E/U | E/F/U | | 218000 |
| | 219000 | C/D | E | | E/U | E/F/U | | 219000 |
| | 219100 | C/D | E | | E/U | E/F/U | | 219100 |
| | 219200 | C/D | E | | U | E | | 219200 |
| | 219300 | C/D | E | | U | E | | 219300 |
| | 221000 | C/D | E | | E/U | E/F/U | | 221000 |

U.S. Government Standard General Ledger
Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| | 221100 | C/D | E | | E/U | E/F/U | | 221100 |
| | 221300 | C/D | E | | E/U | E/F/U | | 221300 |
| | 221500 | C/D | E | | E/U | E/F/U | | 221500 |
| | 221600 | C/D | E | | E/U | E/F/U | | 221600 |
| | 221700 | C/D | E | | E/U | E/F/U | | 221700 |
| | 221800 | C/D | E | | E/U | E/F/U | | 221800 |
| | 222000 | C/D | E | | E/U | E/F/U | | 222000 |
| | 222500 | C/D | E | | E/U | E/F/U | | 222500 |
| | 229000 | C/D | E | | E/U | E/F/U | | 229000 |
| | 231000 | C/D | E | | E/U | E/F/U | | 231000 |
| | 232000 | C/D | E | | E/U | E/F/U | | 232000 |
| | 240000 | C/D | E | | E/U | E/F/U | | 240000 |
| | 251000 | C/D | E | | E/U | E/F/U | | 251000 |
| | 251100 | C/D | E | | E/U | E/F/U | | 251100 |
| | 252000 | C/D | E | | E/U | E/F/U | | 252000 |
| | 253000 | C/D | E | | E/U | E/F/U | | 253000 |
| | 253100 | C/D | E | | E/U | E/F/U | | 253100 |
| | 253200 | C/D | E | | E/U | E/F/U | | 253200 |
| | 253300 | C/D | E | | E/U | E/F/U | | 253300 |
| | 253400 | C/D | E | | E/U | E/F/U | | 253400 |
| | 254000 | C/D | E | | E/U | E/F/U | | 254000 |
| | 259000 | C/D | E | | E/U | E/F/U | | 259000 |
| | 261000 | C/D | E | | E/U | E/F/U | | 261000 |
| | 262000 | C/D | E | | E/U | E/F/U | | 262000 |
| | 263000 | C/D | E | | E/U | E/F/U | | 263000 |
| | 265000 | C/D | E | | E/U | E/F/U | | 265000 |
| | 266000 | C/D | E | | E/U | E/F/U | | 266000 |
| | 267000 | C/D | E | | E/U | E/F/U | | 267000 |

U.S. Government Standard General Ledger
Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| | 269000 | C/D | E | | E/U | E/F/U | | 269000 |
| | 291000 | C/D | E | | E/U | E/F/U | | 291000 |
| | 292000 | C/D | E | | E/U | E/F/U | | 292000 |
| | 292200 | C/D | E | | E/U | E/F/U | | 292200 |
| | 292300 | C/D | E | | E/U | E/F/U | | 292300 |
| | 294000 | C/D | E | | E/U | E/F/U | | 294000 |
| | 296000 | C/D | E | | E/U | E/F/U | | 296000 |
| | 297000 | C/D | E | | E/U | E/F/U | | 297000 |
| | 298000 | C/D | E | | E/U | E/F/U | | 298000 |
| | 298500 | C/D | E | | E/U | E/F/U | | 298500 |
| | 299000 | C/D | E | | E/U | E/F/U | | 299000 |
| | 299500 | C/D | E | | E/U | E/F/U | | 299500 |
| | 310000 | C/D | E | | E/U | E/F/U | | 310000 |
| | 310100 | C/D | E | | E/U | E/F/U | | 310000 |
| | 310200 | C/D | E | | E/U | E/F/U | | 310000 |
| | 310300 | C/D | E | | E/U | E/F/U | | 310000 |
| | 310500 | C/D | E | | E/U | E/F/U | | 310000 |
| | 310600 | C/D | E | | E/U | E/F/U | | 310000 |
| | 310700 | C/D | E | | E/U | E/F/U | | 310000 |
| | 310800 | C/D | E | | E/U | E/F/U | | 310000 |
| | 310900 | C/D | E | | E/U | E/F/U | | 310000 |
| | 331000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 510000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 510900 | C/D | E | | E/U | E/F/U | | 331000 |
| | 520000 | C/D | E | | E/U | E/U | | 331000 |
| | 520900 | C/D | E | | E/U | E/U | | 331000 |
| | 531000 | C/D | E | | E/U | E/U | | 331000 |
| | 531100 | C/D | E | | E/U | E/U | | 331000 |

U.S. Government Standard General Ledger
Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| | 531200 | C/D | E | | E/U | E/U | | 331000 |
| | 531300 | C/D | E | | E/U | E/F/U | | 331000 |
| | 531400 | C/D | E | | E/U | E/F/U | | 331000 |
| | 531500 | C/D | E | | E/U | E/F/U | | 331000 |
| | 531700 | C/D | E | | E/U | E/U | | 331000 |
| | 531800 | C/D | E | | E/U | E/U | | 331000 |
| | 531900 | C/D | E | | E/U | E/U | | 331000 |
| | 532000 | C/D | E | | E/U | E/U | | 331000 |
| | 532400 | C/D | E | | E/U | E/U | | 331000 |
| | 532500 | C/D | E | | E/U | E/U | | 331000 |
| | 532900 | C/D | E | | E/U | E/U | | 331000 |
| | 540000 | C/D | E | | E/U | E/U | | 331000 |
| | 540500 | C/D | E | | U | U | | 331000 |
| | 540600 | C/D | E | | U | U | | 331000 |
| | 540900 | C/D | E | | E/U | E/U | | 331000 |
| | 550000 | C/D | E | | E/U | E/U | | 331000 |
| | 550900 | C/D | E | | E/U | E/U | | 331000 |
| | 560000 | C/D | E | | E/U | E/U | | 331000 |
| | 560900 | C/D | E | | E/U | E/U | | 331000 |
| | 561000 | C/D | E | | E/U | E/U | | 331000 |
| | 561900 | C/D | E | | E/U | E/U | | 331000 |
| | 564000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 564900 | C/D | E | | E/U | E/F/U | | 331000 |
| | 565000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 565900 | C/D | E | | E/U | E/F/U | | 331000 |
| | 570000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 570500 | C/D | E | | E/U | E/F/U | | 331000 |
| | 570800 | C/D | E | | E/U | E/F/U | | 331000 |

U.S. Government Standard General Ledger
Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| | 570900 | C/D | E | | E/U | E/F/U | | 331000 |
| | 572000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 573000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 574000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 574500 | C/D | E | | E/U | E/F/U | | 331000 |
| | 575000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 575500 | C/D | E | | E/U | E/F/U | | 331000 |
| | 575600 | C/D | E | | E/U | E/F/U | | 331000 |
| | 576000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 576500 | C/D | E | | E/U | E/F/U | | 331000 |
| | 576600 | C/D | E | | E/U | E/F/U | | 331000 |
| | 577500 | C/D | E | | E/U | E/F/U | | 331000 |
| | 577600 | C/D | E | | E/U | E/F/U | | 331000 |
| | 578000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 579000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 579100 | C/D | E | | E/U | E/F/U | | 331000 |
| | 579200 | C/D | E | | E/U | E/F/U | | 331000 |
| | 579500 | C/D | E | | E/U | F/U | | 331000 |
| | 580000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 580100 | C/D | E | | E/U | E/F/U | | 331000 |
| | 580200 | C/D | E | | E/U | E/F/U | | 331000 |
| | 580300 | C/D | E | | E/U | E/F/U | | 331000 |
| | 580400 | C/D | E | | E/U | E/F/U | | 331000 |
| | 580500 | C/D | E | | E/U | E/F/U | | 331000 |
| | 580600 | C/D | E | | E/U | E/F/U | | 331000 |
| | 582000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 582100 | C/D | E | | E/U | E/F/U | | 331000 |
| | 582200 | C/D | E | | E/U | E/F/U | | 331000 |

U.S. Government Standard General Ledger
Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| | 582300 | C/D | E | | E/U | E/F/U | | 331000 |
| | 582400 | C/D | E | | E/U | E/F/U | | 331000 |
| | 582500 | C/D | E | | E/U | E/F/U | | 331000 |
| | 582600 | C/D | E | | E/U | E/F/U | | 331000 |
| | 583000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 583100 | C/D | E | | E/U | E/F/U | | 331000 |
| | 583200 | C/D | E | | E/U | E/F/U | | 331000 |
| | 583300 | C/D | E | | E/U | E/F/U | | 331000 |
| | 583400 | C/D | E | | E/U | E/F/U | | 331000 |
| | 583500 | C/D | E | | E/U | E/F/U | | 331000 |
| | 583600 | C/D | E | | E/U | E/F/U | | 331000 |
| | 589000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 589100 | C/D | E | | E/U | E/F/U | | 331000 |
| | 589200 | C/D | E | | E/U | E/F/U | | 331000 |
| | 589300 | C/D | E | | E/U | E/F/U | | 331000 |
| | 589400 | C/D | E | | E/U | E/F/U | | 331000 |
| | 589500 | C/D | E | | E/U | E/F/U | | 331000 |
| | 589600 | C/D | E | | E/U | E/F/U | | 331000 |
| | 590000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 590900 | C/D | E | | E/U | E/U | | 331000 |
| | 591900 | C/D | E | | E/U | E/F/U | | 331000 |
| | 599000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 599100 | C/D | E | | E/U | E/F/U | | 331000 |
| | 599300 | C/D | E | | E/U | E/F/U | | 331000 |
| | 599400 | C/D | E | | E/U | E/F/U | | 331000 |
| | 599700 | C/D | E | | E/U | E/F/U | | 331000 |
| | 599800 | C/D | E | | E/U | E/F/U | | 331000 |
| | 610000 | C/D | E | | E/U | E/U | | 331000 |

U.S. Government Standard General Ledger
Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| | 619000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 619900 | C/D | E | | E/U | E/F/U | | 331000 |
| | 631000 | C/D | E | | E/U | E/U | | 331000 |
| | 632000 | C/D | E | | E/U | E/U | | 331000 |
| | 633000 | C/D | E | | E/U | E/U | | 331000 |
| | 633800 | C/D | E | | U | E | | 331000 |
| | 634000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 640000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 650000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 660000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 661000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 671000 | C/D | E | | C/E/U | E/F/U | | 331000 |
| | 672000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 673000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 679000 | C/D | E | | E/U | E/U | | 331000 |
| | 680000 | C/D | E | | C/E/U | E/F | | 331000 |
| | 685000 | C/D | E | | E/U | E/U | | 331000 |
| | 690000 | C/D | E | | E/U | E/U | | 331000 |
| | 711000 | C/D | E | | C/E/U | E/F | | 331000 |
| | 711100 | C/D | E | | E/U | E/U | | 331000 |
| | 711200 | C/D | E | | E/U | E/U | | 331000 |
| | 718000 | C/D | E | | E/U | E/U | | 331000 |
| | 718100 | C/D | E | | U | E | | 331000 |
| | 719000 | C/D | E | | E/U | E/U | | 331000 |
| | 719100 | C/D | E | | U | E | | 331000 |
| | 721000 | C/D | E | | C/E/U | E/F | | 331000 |
| | 721100 | C/D | E | | E/U | E/U | | 331000 |
| | 721200 | C/D | E | | E/U | E/U | | 331000 |

U.S. Government Standard General Ledger
Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| | 728000 | C/D | E | | E/U | E/U | | 331000 |
| | 728100 | C/D | E | | U | E | | 331000 |
| | 729000 | C/D | E | | E/U | E/U | | 331000 |
| | 729100 | C/D | E | | U | E | | 331000 |
| | 730000 | C/D | E | | E/U | E/U | | 331000 |
| | 740000 | C/D | E | | E/U | E/U | | 331000 |
| | 740100 | C/D | E | | E/U | E/U | | 331000 |
| | 740500 | C/D | E | | E/U | E/U | | 331000 |
| | 750000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 760000 | C/D | E | | E/U | E/F/U | | 331000 |
| | 340000 | C/D | E | | E/U | F | | 340000 |
| | 341000 | C/D | E | | E/U | F | | 340000 |
| | 342000 | C/D | E | | E/U | F | | 340000 |
| | 520000 | C/D | E | | E/U | F | | 340000 |
| | 520900 | C/D | E | | E/U | F | | 340000 |
| | 531000 | C/D | E | | E/U | F | | 340000 |
| | 531100 | C/D | E | | E/U | F | | 340000 |
| | 531200 | C/D | E | | E/U | F | | 340000 |
| | 531700 | C/D | E | | E/U | F | | 340000 |
| | 531800 | C/D | E | | E/U | F | | 340000 |
| | 531900 | C/D | E | | E/U | F | | 340000 |
| | 532000 | C/D | E | | E/U | F | | 340000 |
| | 532400 | C/D | E | | E/U | F | | 340000 |
| | 532500 | C/D | E | | E/U | F | | 340000 |
| | 532900 | C/D | E | | E/U | F | | 340000 |
| | 540000 | C/D | E | | E/U | F | | 340000 |
| | 540900 | C/D | E | | E/U | F | | 340000 |
| | 550000 | C/D | E | | E/U | F | | 340000 |

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Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| | 550900 | C/D | E | | E/U | F | | 340000 |
| | 560000 | C/D | E | | E/U | F | | 340000 |
| | 560900 | C/D | E | | E/U | F | | 340000 |
| | 561000 | C/D | E | | E/U | F | | 340000 |
| | 561900 | C/D | E | | E/U | F | | 340000 |
| | 590900 | C/D | E | | E/U | F | | 340000 |
| | 610000 | C/D | E | | E/U | F | | 340000 |
| | 631000 | C/D | E | | E/U | F | | 340000 |
| | 632000 | C/D | E | | E/U | F | | 340000 |
| | 633000 | C/D | E | | E/U | F | | 340000 |
| | 679000 | C/D | E | | E/U | F | | 340000 |
| | 680000 | C/D | E | | C/E/U | F | | 340000 |
| | 685000 | C/D | E | | E/U | F | | 340000 |
| | 690000 | C/D | E | | E/U | F | | 340000 |
| | 711000 | C/D | E | | C/E/U | F | | 340000 |
| | 711100 | C/D | E | | E/U | F | | 340000 |
| | 711200 | C/D | E | | E/U | F | | 340000 |
| | 718000 | C/D | E | | E/U | F | | 340000 |
| | 719000 | C/D | E | | E/U | F | | 340000 |
| | 721000 | C/D | E | | C/E/U | F | | 340000 |
| | 721100 | C/D | E | | E/U | F | | 340000 |
| | 721200 | C/D | E | | E/U | F | | 340000 |
| | 728000 | C/D | E | | E/U | F | | 340000 |
| | 729000 | C/D | E | | E/U | F | | 340000 |
| | 730000 | C/D | E | | E/U | F | | 340000 |
| | 740000 | C/D | E | | E/U | F | | 340000 |
| | 740100 | C/D | E | | E/U | F | | 340000 |
| | 740500 | C/D | E | | E/U | F | | 340000 |

## U.S. Government Standard General Ledger
## Closing Edits Detail Report

| Edit No | Prior Year USSGL Account | Debit or Credit | Beginning Ending Balance Indicator | Authority Type Code | TAS Status | Reporting Type Code | Fund Type Code | Beginning Balance USSGL Account |
|---|---|---|---|---|---|---|---|---|
| | 880100 | C/D | E | | E/U | E/F/U | | 880100 |
| | 880200 | C/D | E | | E/U | E/F/U | | 880100 |
| | 880300 | C/D | E | | E/U | E/F/U | | 880100 |
| | 880400 | C/D | E | | E/U | E/F/U | | 880100 |