

U.S. GOVERNMENT STANDARD GENERAL LEDGER

Supplement No. S2 Treasury Financial Manual



Part 1--Fiscal 2007 Reporting

U.S. Standard General Ledger Division

Financial Management Service

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Treasury Financial Manual

Transmittal Letter No. S2 08-01

Volume I

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

Subject: U.S. Government Standard General Ledger (USSGL)

1. Purpose

This transmittal letter revises the USSGL. It replaces all previous amendments.

2. Rescission

This transmittal letter rescinds the October 2007, TFM Bulletin No 2008-03: Changes to Treasury Financial Manual (TFM) Letter No. S2 07-02, U.S. Government Standard General Ledger (USSGL), for Fiscal 2007 and 2008.

3. Changes to the USSGL

Summary of Changes—The Summary of Changes identifies changes made to USSGL TFM S2 07-02 (August 2007).

Part 1—Fiscal 2007 reporting includes Sections I through VI:

The searchable database was updated to include changes released in TFM Bulletin No. 2008-03 (October 2007). No additional changes were made.

Part 2—Fiscal 2008 reporting includes Sections I through V:

Section I: Chart of Accounts—This section includes USSGL accounts required for fiscal 2008 reporting. Accounts added or changed are in bold typeface.

Section II: Accounts and Definitions—This section includes USSGL accounts required for fiscal 2008 reporting.

Section III: Account Transactions—This section provides transactions for USSGL accounts effective October 1, 2007, for fiscal 2008 reporting.

Section IV: USSGL Account Attributes—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 Systems (FACTS) I and FACTS II for fiscal 2008 reporting.

Section V: USSGL Crosswalks to Standard External Reports— This section provides fiscal 2008 reporting requirements for USSGL accounts that crosswalk to reports.

- SF 133: Report on Budget Execution and Budgetary Resources.
- FMS 2108: Year-End Closing Statement.
- OMB Form and Content: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, and Statement of Custodial Activity.

4. Effective Date

All changes are effective immediately.

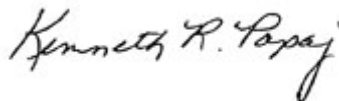
5. References

- Treasury Financial Manual (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 31, 2007. 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 30, 2007. See the TFM Web site at <http://www.fms.treas.gov/tfm/vol1/v1p2c470.pdf>.
- Memorandum for Users of OMB Circular No. A-11, “Revisions to OMB Circular No. A-11 dated July 2007.” See the OMB Web site at http://www.whitehouse.gov/omb/circulars/a11/current_year/11_20_07_memo.pdf.
- OMB Circular No. A-11, “Preparation, Submission, and Execution of the Budget,” dated July 2, 2007. See the OMB Web site at http://www.whitehouse.gov/omb/circulars/a11/current_year/a11_toc.html.
- OMB Circular No. A-136, “Financial Reporting Requirements” (Form and Content), dated June 29, 2007. See the OMB Web site at http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2007.pdf.

6. Inquiries

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

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



Date: December 20, 2007

Kenneth R. Papaj
 Commissioner

U.S. Government Standard General Ledger
Summary of Changes
(Cumulative - December 2007)

| <u>Section</u> | <u>Item Changed</u> | <u>Change</u> | <u>TFM Effective</u> | <u>Reporting FY</u> | <u>Financial Statement or Report</u> |
|----------------------|--|--|----------------------|---------------------|--|
| T/L S2 08-01 | | | | | |
| Part 2 - 2008 | | | | | |
| I | <i>USSGL Chart of Accounts:</i> | | | | |
| | <u>USSGL Account</u> | | | | |
| I | 1399 | Revised definition | T/L S2 08-01 | 2008 | CoA |
| I | 2180 | Revised definition | T/L S2 08-01 | 2008 | CoA |
| III | <i>USSGL Account Transactions:</i> | | | | |
| | <u>Transaction Code</u> | | | | |
| III | TCB134 | Revised comment | T/L S2 08-01 | 2008 | TC |
| III | TCB402 | Added dr USSGL account 1720 | T/L S2 08-01 | 2008 | TC |
| III | TCB410 | Deleted | T/L S2 08-01 | 2008 | TC |
| III | TCC132 | Revised comment | T/L S2 08-01 | 2008 | TC |
| III | TCC136 | Revised comment | T/L S2 08-01 | 2008 | TC |
| III | TCC408 | Revised comment | T/L S2 08-01 | 2008 | TC |
| III | TCC409 | Added | T/L S2 08-01 | 2008 | TC |
| III | TCC606 | Revised comment | T/L S2 08-01 | 2008 | TC |
| III | TCC646 | Revised comment; deleted dr USSGL account 1310 and cr USSGL account 4287 | T/L S2 08-01 | 2008 | TC |
| III | TCC647 | Added | T/L S2 08-01 | 2008 | TC |
| III | TCC648 | Revised comment | T/L S2 08-01 | 2008 | TC |
| III | TCD145 | Revised comment | T/L S2 08-01 | 2008 | TC |
| IV | <i>USSGL Account Attribute Tables:</i> | | | | |
| | FACTS II USSGL Account Attribute Table: | | | | |
| | <u>USSGL Account</u> | | | | |
| IV | 1620B | Added domain value "Y" Transaction_Partner attribute | T/L S2 08-01 | 2008 | FACTSII Tbl |
| IV | 4801E | Removed domain value "Y" from Year_of_Budget_Authority and BEA_Category_Indicator attribute | T/L S2 08-01 | 2008 | FACTSII Tbl |
| | <u>Attribute</u> | | | | |
| IV | Prior_Year_Adjustment | Added to USSGL accounts 1340E, 1610B, 1618E, 1620B, 1630B, 1633E, 4122B, 4126B, 4127B, 4136B, 4137B, 4145E, 4148E, 4166B, 4171B, 4172B, 4221B, 4222B, 4225B, 4231E, 4251B, 4281B, 4283B, 4285B, 4286B, 4287B, 4384B, 4391E, 4394B, 4395E, 4397B, 4398B, 4450B, 4450E, 4620B, 4620E, 4650B, 4650E, 4801B, 4802B, 4832E, 4901B, and 4908B. | T/L S2 08-01 | 2008 | FACTSII Tbl |
| IV | Prior_Year_Adjustment | Deleted from USSGL accounts 4032E and 4042E. | T/L S2 08-01 | 2008 | FACTSII Tbl |
| | <u>Footnote</u> | | | | |
| IV | Fnt 3 | Revised | T/L S2 08-01 | 2008 | FACTSII Tbl |

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|----------------|---|---|----------------------|---------------------|--|
| V | <i>USSGL Crosswalks to Standard External Reports:</i> | | | | |
| | SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources: | | | | |
| | <u>Line</u> | | | | |
| V | Line 1A | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4122B, 4126B, 4127B, 4136B, 4137B, 4166B, 4171B, 4172B, 4221B, 4222B, 4225B, 4251B, 4281B, 4283B, 4285B, 4286B, 4287B, 4384B, 4394B, 4397B, 4398B, 4801B, 4802B, 4901B, and 4908B | T/L S2 08-01 | 2008 | 133 |
| V | Line 1B | Added USSGL accounts 4111E, 4112E, 4114E, 4115E, 4117E, 4118E, 4119E, 4122E, 4123E, 4124E, 4125E, 4126E, 4127E, 4128E, 4129E, 4130E, 4131E, 4132E, 4133E, 4134E, 4135E, 4136E, 4137E, 4138E, 4140E, 4141E, 4143E, 4144E, 4146E, 4147E, 4150E, 4151E, 4152E, 4158E, 4166E, 4167E, 4168E, 4170E, 4171E, 4172E, 4173E, 4175E, 4176E, 4190E, 4191E, 4192E, 4199E, 4212E, 4221E, 4222E, 4225E, 4230E, 4232E, 4233E, 4234E, 4251E, 4252E, 4255E, 4260E, 4261E, 4262E, 4263E, 4264E, 4265E, 4266E, 4267E, 4271E, 4273E, 4275E, 4276E, 4277E, 4281E, 4283E, 4285E, 4286E, 4287E, 4290E, 4320E, 4350E, 4351E, 4355E, 4356E, 4357E, 4382E, 4383E, 4384E, 4387E, 4388E, 4391E, 4392E, 4393E, 4394E, 4397E, 4398E, 4399E, 4801E, 4802E, 4831E, 4871E, 4872E, 4881E, 4882E, 4901E, 4902E, 4908E, 4931E, 4971E, 4972E, 4981E, and 4982E | T/L S2 08-01 | 2008 | 133 |
| V | Line 2A | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4871E and 4971E | T/L S2 08-01 | 2008 | 133 |
| V | Line 3A1 | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4111E, 4112E, 4114E, 4115E, 4117E, 4118E, 4119E, 4122E, 4122B, 4123E, 4124E, 4125E, 4126E, 4127E, 4127B, 4128E, 4129E, 4138E, 4150E, 4157E, 4384E, 4384B, 4391E, 4394E, and 4394E | T/L S2 08-01 | 2008 | 133 |
| V | Line 3B | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4128E and 4141E | T/L S2 08-01 | 2008 | 133 |
| V | Line 3C | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL account 4131E | T/L S2 08-01 | 2008 | 133 |
| V | Line 3D1a | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4212E, 4252E, 4260E, 4261E, 4262E, 4263E, 4264E, 4265E, 4266E, 4267E, 4271E, 4273E, 4275E, 4276E, 4277E, 4290E, 4872E, and 4972E | T/L S2 08-01 | 2008 | 133 |
| V | Line 3D1b | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4251E, 4251B, 4281E, 4281B, 4283E, 4283B, 4285E, 4285B, 4286E, 4286B, 4287E, and 4287B | T/L S2 08-01 | 2008 | 133 |
| V | Line 3D2a | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4222E and 4222B | T/L S2 08-01 | 2008 | 133 |
| V | Line 3D2b | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4221E and 4221B | T/L S2 08-01 | 2008 | 133 |
| V | Line 3D4 | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4123E, 4158E, 4384E, and 4384B | T/L S2 08-01 | 2008 | 133 |
| V | Line 3D5a | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL account 4255E | T/L S2 08-01 | 2008 | 133 |
| V | Line 3D5b | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4225E and 4225B | T/L S2 08-01 | 2008 | 133 |
| V | Line 4A | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4137E, 4137B, 4166E, 4166B, 4167E, 4168E, 4170E, 4171E, 4171B, 4172E, 4172B, 4173E, and 4175E | T/L S2 08-01 | 2008 | 133 |

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|----------------|---|---|----------------------|---------------------|--|
| V | <i>USSGL Crosswalks to Standard External Reports:</i> | | | | |
| | SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources: | | | | |
| | <u>Line</u> | | | | |
| V | Line 4B | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4160E and 4165E | T/L S2 08-01 | 2008 | 133 |
| V | Line 4C | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4176E, 4190E, 4191E, 4192E, 4199E, and 4320E | T/L S2 08-01 | 2008 | 133 |
| V | Line 5 | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4382E, 4383E, 4387E, 4388E, 4395E, 4397E, 4397B, 4398E, 4398B and 4399E | T/L S2 08-01 | 2008 | 133 |
| V | Line 6A | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4350E, 4351E, 4355E, 4356E, and 4357E | T/L S2 08-01 | 2008 | 133 |
| V | Line 6B | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4392E and 4393E | T/L S2 08-01 | 2008 | 133 |
| V | Line 6C | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4146E, 4147E, 4151E, and 4152E | T/L S2 08-01 | 2008 | 133 |
| V | Line 6D | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4130E, 4132E, 4133E, 4134E, 4135E, 4140E, 4143E, 4144E, and 4391E | T/L S2 08-01 | 2008 | 133 |
| V | Line 6E | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4135E, 4136E, and 4136B | T/L S2 08-01 | 2008 | 133 |
| V | Line 8A1 | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4908E, 4908B, 4981E, and 4982E | T/L S2 08-01 | 2008 | 133 |
| V | Line 8A2 | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4981E, and 4982E | T/L S2 08-01 | 2008 | 133 |
| V | Line 8A3 | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4908E, 4908B, 4981E, and 4982E | T/L S2 08-01 | 2008 | 133 |
| V | Line 8B1 | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4981E, and 4982E | T/L S2 08-01 | 2008 | 133 |
| V | Line 8B2 | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4981E, and 4982E | T/L S2 08-01 | 2008 | 133 |
| V | Line 8B3 | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4908E, 4908B, 4981E, and 4982E | T/L S2 08-01 | 2008 | 133 |
| V | Line 12A1 | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801B and 4901B | T/L S2 08-01 | 2008 | 133 |
| V | Line 12A2 | Added USSGL accounts 4801E, 4831E, 4871E, 4881E, 4901E, 4931E, 4971E, and 4981E | T/L S2 08-01 | 2008 | 133 |
| V | Line 12B1 | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4221B, 4225B, 4251B, 4281B, 4283B, 4285B, 4286B, and 4287B | T/L S2 08-01 | 2008 | 133 |
| V | Line 12B2 | Added USSGL accounts 4199E, 4221E, 4225E, 4230E, 4232E, 4233E, 4234E, 4251E, 4281E, 4283E, 4285E, 4286E, and 4287E | T/L S2 08-01 | 2008 | 133 |

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|----------------|---|---|----------------------|---------------------|--|
| V | USSGL Crosswalks to Standard External Reports: | | | | |
| | SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources: | | | | |
| | <u>Line</u> | | | | |
| V | Line 13 | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4908E, 4908B, 4981E, and 4982E | T/L S2 08-01 | 2008 | 133 |
| V | Line 14 | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4802E, 4802B, 4882E, 4902E, 4908E, 4908B, and 4982 | T/L S2 08-01 | 2008 | 133 |
| V | Line 15A | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4831E and 4931E | T/L S2 08-01 | 2008 | 133 |
| V | Line 15B | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4199E, 4230E, 4232E, 4233E, and 4234E | T/L S2 08-01 | 2008 | 133 |
| V | Line 16 | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4871E and 4971E | T/L S2 08-01 | 2008 | 133 |
| V | Line 17 | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4221E, 4221B, 4225E, 4225B, 4251E, 4251B, 4281E, 4281B, 4283E, 4283B, 4285E, 4285B, 4286E, 4286B, 4287E, and 4287B | T/L S2 08-01 | 2008 | 133 |
| V | Line 19A | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4802E, 4802B, 4882E, 4902E, 4908E, 4908B, and 4982E | T/L S2 08-01 | 2008 | 133 |
| V | Line 19B | Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4212E, 4222E, 4222B, 4252E, 4255E, 4260E, 4261E, 4262E, 4263E, 4264E, 4265E, 4266E, 4267E, 4271E, 4273E, 4275E, 4276E, 4277E, 4290E, 4872E, and 4972E | T/L S2 08-01 | 2008 | 133 |
| | <u>Footnote</u> | | | | |
| V | Fnt 1 | Revised | T/L S2 08-01 | 2008 | 133 |
| V | Fnt 2 | Revised | T/L S2 08-01 | 2008 | 133 |
| V | Fnt 9 | Revised | T/L S2 08-01 | 2008 | 133 |
| V | Fnt 24 | Revised | T/L S2 08-01 | 2008 | 133 |
| V | Fnt 26 | Revised | T/L S2 08-01 | 2008 | 133 |
| | FMS 2108: Yearend Closing Statement: | | | | |
| | Unexpended Balances, Investments, and Imprest Funds: | | | | |
| | <u>Column</u> | | | | |
| V | Col 4 | Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 4391 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 4 | Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4350 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 5 | Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 1010 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 6 | Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 1120 and 1130 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 6 | Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 1340, 1610, 1611, 1612, 1613, 1618, 1620, 1621, 1630, 1631 and 1638 | T/L S2 08-01 | 2008 | 2108 |
| | Definite Borrowing Authority: | | | | |
| V | Col 3 | Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 4140, 4392, and 4393 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 3 | Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4141 and 4143 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 4 | Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 4145 | T/L S2 08-01 | 2008 | 2108 |

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|----------------|---|--|----------------------|---------------------|--|
| V | <i>USSGL Crosswalks to Standard External Reports:</i> | | | | |
| | FMS 2108: Yearend Closing Statement: | | | | |
| | Definite Borrowing Authority: | | | | |
| | <u>Column</u> | | | | |
| V | Col 6 | Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 4140, 4145, 4392 and 4393 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 6 | Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4141 and 4143 | T/L S2 08-01 | 2008 | 2108 |
| | Indefinite Borrowing Authority: | | | | |
| V | Col 3 | Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4141 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 4 | Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 4145 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 5 | Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 4140 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 5 | Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4143 and 4144 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 6 | Added Prior-Year Adjustment attribute, domain values B and X to USSGL accounts 4140 and 4145 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 6 | Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4141, 4143, and 4144 | T/L S2 08-01 | 2008 | 2108 |
| | Definite Contract Authority: | | | | |
| V | Col 3 | Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4131 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 4 | Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4136 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 4 | Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 5 | Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 4392 and 4393 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 5 | Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4133 and 4134 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 5 | Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 6 | Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 4392 and 4393 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 6 | Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4131, 4133, 4134, and 4136 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 6 | Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135 | T/L S2 08-01 | 2008 | 2108 |
| | Indefinite Contract Authority: | | | | |
| V | Col 3 | Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4131 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 4 | Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4136 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 4 | Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 5 | Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4132, 4133, and 4134 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 5 | Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 6 | Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4131, 4132, 4133, 4134, and 4136 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 6 | Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135 | T/L S2 08-01 | 2008 | 2108 |

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|----------------|---|---|----------------------|---------------------|--------------------------------------|
| V | USSGL Crosswalks to Standard External Reports: | | | | |
| | FMS 2108: Yearend Closing Statement: | | | | |
| | All Treasury Appropriation Fund Symbols: | | | | |
| V | Col 7 | Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4199 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 7 | Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4123, 4126, T/L S2 08-01 4137, 4166, 4168, 4171, 4225, 4232, 4233, 4234, 4251, 4281, 4283, 4285, 4286, and 4287 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 8 | Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4221 and 4230 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 9 | Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4801, 4831, T/L S2 08-01 4871, and 4881 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 10 | Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4320 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 10 | Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4124, 4127, T/L S2 08-01 4172, 4901, 4931, 4971, and 4981 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 11 | Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4157, 4158, T/L S2 08-01 4357, 4382, and 4383 | T/L S2 08-01 | 2008 | 2108 |
| V | Col 11 | Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4394, 4397, T/L S2 08-01 4398, 4399, 4450, 4620, and 4650 | T/L S2 08-01 | 2008 | 2108 |
| | Statement of Changes in Net Position: | | | | |
| | <u>Line</u> | | | | |
| V | 7 | Revised attribute column Custodial/Noncustodial for USSGL accounts 5900 and 5909 from "blank" to "A - Noncustodial." | T/L S2 08-01 | 2008 | NetPos |
| V | 10 | Revised attribute column Custodial/Noncustodial for USSGL accounts 5900 and 5909 from "blank" to "A - Noncustodial." | T/L S2 08-01 | 2008 | NetPos |
| V | 13 | Revised attribute column Custodial/Noncustodial for USSGL accounts 5900 and 5909 from "blank" to "A - Noncustodial." | T/L S2 08-01 | 2008 | NetPos |
| | Bulletin 2008-03 | | | | |
| | Part 1 - 2007 | | | | |
| | USSGL Crosswalks to Standard External Reports: | | | | |
| | FMS 2108: Yearend Closing Statement: | | | | |
| | Definite Borrowing Authority: | | | | |
| | <u>Column</u> | | | | |
| V | Col 3 | Added domain value "B," Borrowing Authority, to the Authority_Type attribute for RT7 Indicators 951 and 962 for USSGL accounts 4392 and 4393 | T/L S2 07-02 | 2007 | 2108 |
| V | Col 3 | Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4141, 4143, 4392, and 4393 | T/L S2 07-02 | 2007 | 2108 |
| V | Col 3 | Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4141, 4143, 4392, and 4393 | T/L S2 07-02 | 2007 | 2108 |
| V | Col 4 | Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL account 4145 | T/L S2 07-02 | 2007 | 2108 |
| V | Col 4 | Added domain value "P," Public, to the Borrowing_Source attribute RT7 Indicator 962 for USSGL account 4145 | T/L S2 07-02 | 2007 | 2108 |
| V | Col 6 | Added domain value "B," Borrowing Authority, to the Authority_Type attribute for RT7 Indicators 951 and 962 for USSGL accounts 4392 and 4393 | T/L S2 07-02 | 2007 | 2108 |

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|----------------|---------------------|---|----------------------|---------------------|--|
| V | Col 6 | Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4141, 4143, 4145, 4149, 4392, and 4393 | T/L S2 07-02 | 2007 | 2108 |

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| <i>USSGL Crosswalks to Standard External Reports:</i> | | | | | |
| FMS 2108: Yearend Closing Statement: | | | | | |
| Definite Borrowing Authority: | | | | | |
| V | Col 6 | Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4141, 4143, 4145, 4149, 4392, and 4393 | T/L S2 07-02 | 2007 | 2108 |
| Indefinite Borrowing Authority: | | | | | |
| <u>Column</u> | | | | | |
| V | Col 3 | Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL account 4141 | T/L S2 07-02 | 2007 | 2108 |
| V | Col 3 | Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL account 4141 | T/L S2 07-02 | 2007 | 2108 |
| V | Col 4 | Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL account 4145 | T/L S2 07-02 | 2007 | 2108 |
| V | Col 4 | Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL account 4145 | T/L S2 07-02 | 2007 | 2108 |
| V | Col 5 | Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4143, and 4144 | T/L S2 07-02 | 2007 | 2108 |
| V | Col 5 | Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4143, and 4144 | T/L S2 07-02 | 2007 | 2108 |
| V | Col 6 | Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4141, 4143, 4144, 4145, and 4149 | T/L S2 07-02 | 2007 | 2108 |
| V | Col 6 | Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4141, 4143, 4144, 4145, and 4149 | T/L S2 07-02 | 2007 | 2108 |
| Definite Contract Authority: | | | | | |
| V | Col 4 | Added domain value "P," Appropriation, to the Authority_Type attribute for USSGL account 4135 | T/L S2 07-02 | 2007 | 2108 |
| V | Col 5 | Added domain value "C," Contract Authority, to the Authority_Type attribute for USSGL accounts 4392 and 4393 | T/L S2 07-02 | 2007 | 2108 |
| FMS 2108: Yearend Closing Statement: | | | | | |
| Definite Contract Authority: | | | | | |
| <u>Column</u> | | | | | |
| V | Col 5 | Added domain value "S," Spending Authority From Offsetting Collections, to the Authority_Type attribute for USSGL account 4135 | T/L S2 07-02 | 2007 | 2108 |
| V | Col 6 | Added domain value "C," Contract, Authority to the Authority_Type attribute for USSGL accounts 4392 and 4393 | T/L S2 07-02 | 2007 | 2108 |
| Indefinite Contract Authority: | | | | | |
| V | Col 4 | Added domain value "P," Appropriation, to the Authority_Type attribute for USSGL account 4135 | T/L S2 07-02 | 2007 | 2108 |
| V | Col 5 | Added domain value "S," Spending Authority From Offsetting Collections, to the Authority_Type attribute for USSGL accounts 4132 and 4135 | T/L S2 07-02 | 2007 | 2108 |
| V | Col 6 | Added domain value "S," Spending Authority From Offsetting Collections, to the Authority_Type attribute for USSGL account 4132 | T/L S2 07-02 | 2007 | 2108 |

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| <i>USSGL Crosswalks to Standard External Reports:</i> | | | | | |
| Balance Sheet: | | | | | |
| <u>Line</u> | | | | | |
| V | Ln 8 | Added USSGL accounts 1610, 1611, 1612, and 1613 | T/L S2 07-02 | 2007 | BalSht |
| <u>Footnotes</u> | | | | | |
| V | 13 | Added | T/L S2 07-02 | 2007 | BalSht |
| VI USSGL Crosswalks to Reclassified Statements: | | | | | |
| Reclassified Statement of Changes in Net Position: | | | | | |
| <u>Line</u> | | | | | |
| VI | 1 | Added USSGL accounts 3109, 5709, and 7400 | T/L S2 07-02 | 2007 | RSCNP |
| VI | 1 | Added Footnote 14 to USSGL account 7401 | T/L S2 07-02 | 2007 | RSCNP |
| VI | 2 | Added USSGL account 7401 | T/L S2 07-02 | 2007 | RSCNP |
| VI | 2 | Deleted USSGL account 7400 | T/L S2 07-02 | 2007 | RSCNP |
| VI | 3 | Added USSGL account 7401 | T/L S2 07-02 | 2007 | RSCNP |
| VI | 3 | Added Footnote 15 to USSGL accounts 3109 and 5709 | T/L S2 07-02 | 2007 | RSCNP |
| VI | 3 | Deleted USSGL account 7400 | T/L S2 07-02 | 2007 | RSCNP |
| VI | 5.7 | Added domain value "T," Nonexchange, for the Exchange/Nonexchange attribute for USSGL accounts 5310, 5311, 5312, 5317, 5318, 5319, 5320, 5329, 5400, 5409, 5900, 5909, 5990, 5991, 7110, 7111, 7180, 7190, 7210, 7211, 7280, 7290, and 7500 | T/L S2 07-02 | 2007 | RSCNP |
| VI | 6.1 | Added domain value "T," Nonexchange, for the Exchange/Nonexchange attribute for USSGL accounts 5311, 5318, 7111, 7180, 7211, and 7280 | T/L S2 07-02 | 2007 | RSCNP |
| VI | 6.2 | Added domain value "T," Nonexchange, for the Exchange/Nonexchange attribute for USSGL accounts 5310, 5312, 5317, 5319, 7112, 7190, 7212, and 7290 | T/L S2 07-02 | 2007 | RSCNP |
| VI | 6.3 | Added domain value "T," Nonexchange, for the Exchange/Nonexchange attribute for USSGL accounts 5400 and 5409 | T/L S2 07-02 | 2007 | RSCNP |
| VI | 7.8 | Added domain value "T," Nonexchange, for the Exchange/Nonexchange attribute for USSGL accounts 5320, 5329, 5900, 5909, 5990, 5991, and 7500 | T/L S2 07-02 | 2007 | RSCNP |
| <u>Footnotes</u> | | | | | |
| VI | 14 | Added | T/L S2 07-02 | 2007 | RSCNP |
| VI | 15 | Added | T/L S2 07-02 | 2007 | RSCNP |

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| Part 2 - 2008 | | | | | |
| <i>USSGL Crosswalks to Standard External Reports:</i> | | | | | |
| FMS 2108: Yearend Closing Statement: | | | | | |
| Definite Borrowing Authority: | | | | | |
| <u>Column</u> | | | | | |
| V | Col 3 | Added domain value "B," Borrowing Authority, to the Authority _Type attribute for RT7 Indicators 951 and 962 for USSGL accounts 4392 and 4393 | T/L S2 07-02 | 2008 | 2108 |
| V | Col 3 | Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4141, 4143, 4392, and 4393 | T/L S2 07-02 | 2008 | 2108 |
| V | Col 3 | Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4141, 4143, 4392, and 4393 | T/L S2 07-02 | 2008 | 2108 |
| V | Col 4 | Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL account 4145 | T/L S2 07-02 | 2008 | 2108 |
| V | Col 4 | Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL account 4145 | T/L S2 07-02 | 2008 | 2108 |
| V | Col 6 | Added domain value "B," Borrowing Authority, to the Authority _Type attribute for RT7 Indicators 951 and 962 for USSGL accounts 4392 and 4393 | T/L S2 07-02 | 2008 | 2108 |
| V | Col 6 | Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4141, 4143, 4145, 4149, 4392, and 4393 | T/L S2 07-02 | 2008 | 2108 |
| V | Col 6 | Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4141, 4143, 4145, 4149, 4392, and 4393 | T/L S2 07-02 | 2008 | 2108 |
| Indefinite Borrowing Authority: | | | | | |
| <u>Column</u> | | | | | |
| V | Col 3 | Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL account 4141 | T/L S2 07-02 | 2008 | 2108 |
| V | Col 3 | Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL account 4141 | T/L S2 07-02 | 2008 | 2108 |
| V | Col 4 | Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL account 4145 | T/L S2 07-02 | 2008 | 2108 |
| V | Col 4 | Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL account 4145 | T/L S2 07-02 | 2008 | 2108 |
| V | Col 5 | Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4143, and 4144 | T/L S2 07-02 | 2008 | 2108 |
| V | Col 5 | Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4143, and 4144 | T/L S2 07-02 | 2008 | 2108 |
| V | Col 6 | Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4141, 4143, 4144, 4145, and 4149 | T/L S2 07-02 | 2008 | 2108 |
| V | Col 6 | Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4141, 4143, 4144, 4145, and 4149 | T/L S2 07-02 | 2008 | 2108 |

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| <i>USSGL Crosswalks to Standard External Reports:</i> | | | | | |
| FMS 2108: Yearend Closing Statement: | | | | | |
| Definite Contract Authority: | | | | | |
| <u>Column</u> | | | | | |
| V | Col 4 | Added domain value "P," Appropriation, to the Authority_Type attribute for USSGL account 4135 | T/L S2 07-02 | 2008 | 2108 |
| V | Col 5 | Added domain value "S," Spending Authority From Offsetting Collections, to the Authority_Type attribute for USSGL accounts 4392 and 4393 | T/L S2 07-02 | 2008 | 2108 |
| V | Col 5 | Added domain value "C," Contract Authority, to the Authority_Type attribute for USSGL accounts 4392 and 4393 | T/L S2 07-02 | 2008 | 2108 |
| V | Col 6 | Added domain value "C," Contract Authority, to the Authority_Type attribute for USSGL accounts 4392 and 4393 | T/L S2 07-02 | 2008 | 2108 |
| Indefinite Contract Authority: | | | | | |
| <u>Column</u> | | | | | |
| V | Col 4 | Added domain value "P," Appropriation, to the Authority_Type attribute for USSGL account 4135 | T/L S2 07-02 | 2008 | 2108 |
| V | Col 5 | Added domain value "S," Spending Authority From Offsetting Collections, to the Authority_Type attribute for USSGL accounts 4132 and 4135 | T/L S2 07-02 | 2008 | 2108 |
| V | Col 6 | Added domain value "S," Spending Authority From Offsetting Collections, to the Authority_Type attribute for USSGL account 4132 | T/L S2 07-02 | 2008 | 2108 |
| Balance Sheet: | | | | | |
| <u>Line</u> | | | | | |
| V | Ln 8 | Added USSGL accounts 1610, 1611, 1612, and 1613 | T/L S2 07-02 | 2008 | BalSht |
| <u>Footnotes</u> | | | | | |
| V | 13 | Added | T/L S2 07-02 | 2008 | BalSht |
| T/L S2 07-02 | | | | | |
| Part 1 - 2007 | | | | | |
| <i>USSGL Crosswalks to Standard External Reports:</i> | | | | | |
| Budget Program and Financing (P&F) Schedule: | | | | | |
| <u>Line</u> | | | | | |
| V | n/a | Deleted Line Sign column | T/L S2 07-02 | 2007 | P&F |
| V | n/a | Added Debit column | T/L S2 07-02 | 2007 | P&F |
| V | n/a | Added Credit column | T/L S2 07-02 | 2007 | P&F |
| V | n/a | Added Additional Information #3 | T/L S2 07-02 | 2007 | P&F |
| V | n/a | Added Footnote #2 | T/L S2 07-02 | 2007 | P&F |
| V | Ln 2341 | Added | T/L S2 07-02 | 2007 | P&F |
| V | Ln 2342 | Added | T/L S2 07-02 | 2007 | P&F |
| V | Ln 2380 | Deleted | T/L S2 07-02 | 2007 | P&F |
| V | Ln 2385 | Deleted | T/L S2 07-02 | 2007 | P&F |
| V | Ln 2398 | Added Fund_Type 2/7 to USSGL accounts 4355, 4356, 4357 | T/L S2 07-02 | 2007 | P&F |
| V | Ln 2451 | Added | T/L S2 07-02 | 2007 | P&F |
| V | Ln 2452 | Added | T/L S2 07-02 | 2007 | P&F |
| V | Ln 5800 | Added subtitle | T/L S2 07-02 | 2007 | P&F |
| V | Ln 6900 | Added subtitle | T/L S2 07-02 | 2007 | P&F |

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| V | Ln 9110 | Deleted | T/L S2 07-02 | 2007 | P&F |
| V | Ln 9180 | Deleted | T/L S2 07-02 | 2007 | P&F |
| <i>USSGL Crosswalks to Standard External Reports:</i> | | | | | |
| Budget Program and Financing (P&F) Schedule: | | | | | |
| <u>Line</u> | | | | | |
| V | Ln 9185 | Deleted | T/L S2 07-02 | 2007 | P&F |
| V | Ln 9301 | Deleted subtitle | T/L S2 07-02 | 2007 | P&F |
| V | Ln 9401 | Deleted subtitle | T/L S2 07-02 | 2007 | P&F |
| T/L S2 07-01 | | | | | |
| Part 1 - 2007 | | | | | |
| I USSGL Chart of Accounts: | | | | | |
| <u>USSGL Account</u> | | | | | |
| I | 4129 | Revised Section from "Contract Authority" to "Appropriations Realized" | T/L S2 07-01 | 2007 | CoA |
| I | 5997 | Added (early implemented) | T/L S2 07-01 | 2007 | CoA |
| I | 5998 | Added (early implemented) | T/L S2 07-01 | 2007 | CoA |
| II USSGL Accounts and Definitions: | | | | | |
| <u>USSGL Account</u> | | | | | |
| II | 5997 | Added (early implemented) | T/L S2 07-01 | 2007 | Def |
| II | 5998 | Added (early implemented) | T/L S2 07-01 | 2007 | Def |
| III USSGL Account Transactions: | | | | | |
| <u>Transaction Code</u> | | | | | |
| III | TCA122 | Revised comment | T/L S2 07-01 | 2007 | TC |
| III | TCA175 | Revised comment | T/L S2 07-01 | 2007 | TC |
| III | TCA175 | Added dr USSGL 4136 and cr USSGL 4126 | T/L S2 07-01 | 2007 | TC |
| III | TCA210 | Added | T/L S2 07-01 | 2007 | TC |
| III | TCA212 | Added | T/L S2 07-01 | 2007 | TC |
| III | TCA499 | Revised description; revised comment; revised reference | T/L S2 07-01 | 2007 | TC |
| III | TCA499 | Added dr USSGL 4650 | T/L S2 07-01 | 2007 | TC |
| III | TCA522 | Revised comment; revised reference | T/L S2 07-01 | 2007 | TC |
| III | TCA531 | Added | T/L S2 07-01 | 2007 | TC |
| III | TCA704 | Revised comment | T/L S2 07-01 | 2007 | TC |
| III | TCB134 | Revised comment | T/L S2 07-01 | 2007 | TC |
| III | TCB402 | Added cr USSGLs 2130, 2190, 2210, 2211, 2213 | T/L S2 07-01 | 2007 | TC |
| III | TCB404 | Revised all | T/L S2 07-01 | 2007 | TC |
| III | TCB406 | Deleted dr USSGL 4801 | T/L S2 07-01 | 2007 | TC |
| III | TCC124 | Revised comment | T/L S2 07-01 | 2007 | TC |
| III | TCC126 | Added dr USSGL 2950 and cr USSGL 1310 | T/L S2 07-01 | 2007 | TC |
| III | TCC142 | Revised description and comment | T/L S2 07-01 | 2007 | TC |

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| III | <i>USSGL Account Transactions:</i> | | | | |
| | <u>Transaction Code</u> | | | | |
| III | TCC414 | Revised comment | T/L S2 07-01 | 2007 | TC |
| III | TCC610 | Revised description; added cr USSGL 1810 | T/L S2 07-01 | 2007 | TC |
| III | TCC644 | Added dr USSGL 1519 and cr USSGL 1810 | T/L S2 07-01 | 2007 | TC |
| III | TCC646 | Added dr USSGL 1310 | T/L S2 07-01 | 2007 | TC |
| III | TCC648 | Added dr USSGL 1519 | T/L S2 07-01 | 2007 | TC |
| III | TCD102 | Revised description and comment | T/L S2 07-01 | 2007 | TC |
| III | TCD104 | Revised description and comment | T/L S2 07-01 | 2007 | TC |
| III | TCD106 | Revised description and comment | T/L S2 07-01 | 2007 | TC |
| III | TCD107 | Added | T/L S2 07-01 | 2007 | TC |
| III | TCD108 | Revised description and comment; added cr USSGL 4620 | T/L S2 07-01 | 2007 | TC |
| III | TCD110 | Revised description and comment; added cr USSGL 4620 | T/L S2 07-01 | 2007 | TC |
| III | <i>USSGL Account Transactions:</i> | | | | |
| | <u>Transaction Code</u> | | | | |
| III | TCD114 | Revised description and comments; Added dr USSGLs 4450, 4620; Deleted dr USSGL 4801 and cr USSGL 4901; Deleted all Proprietary USSGLs | T/L S2 07-01 | 2007 | TC |
| III | TCD116 | Deleted | T/L S2 07-01 | 2007 | TC |
| III | TCD118 | Deleted | T/L S2 07-01 | 2007 | TC |
| III | TCD120 | Revised description and comment; added cr USSGL 4620 | T/L S2 07-01 | 2007 | TC |
| III | TCD122 | Revised comment; added dr USSGLs 4450, 4620 | T/L S2 07-01 | 2007 | TC |
| III | TCD126 | Revised description and comment; added dr USSGLs 4450, 4620 | T/L S2 07-01 | 2007 | TC |
| III | TCD128 | Revised description | T/L S2 07-01 | 2007 | TC |
| III | TCD130 | Revised description | T/L S2 07-01 | 2007 | TC |
| III | TCD132 | Deleted | T/L S2 07-01 | 2007 | TC |
| III | TCD402 | Revised comment | T/L S2 07-01 | 2007 | TC |
| III | TCD424 | Revised comment | T/L S2 07-01 | 2007 | TC |
| III | TCD589 | Added (from F140) | T/L S2 07-01 | 2007 | TC |
| III | TCE113 | Added | T/L S2 07-01 | 2007 | TC |
| III | TCE117 | Deleted dr USSGL 1633 | T/L S2 07-01 | 2007 | TC |
| III | TCF128 | Revised comment | T/L S2 07-01 | 2007 | TC |
| III | TCF140 | Deleted (to D589) | T/L S2 07-01 | 2007 | TC |
| III | TCF302 | Deleted dr USSGLs 4167, 4170, 4173, 4175, 4176, 4190, 4191, 4192, 4195 | T/L S2 07-01 | 2007 | TC |
| III | TCF336 | Added dr USSGL 5997, cr USSGL 5998 | T/L S2 07-01 | 2007 | TC |
| III | TCF369 | Revised description, comment, and reference; added cr USSGL 4384 | T/L S2 07-01 | 2007 | TC |

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| IV | USSGL Account Attribute Tables: | | | | |
| | FACTS I USSGL Account Attribute Table: | | | | |
| | <u>Attribute Definition Report</u> | | | | |
| | Custodial/Noncustodial | Revised domain value definition | T/L S2 07-01 | 2007 | FACTSIADR |
| | <u>USSGL Account</u> | | | | |
| IV | 1610 | Revised attribute domain value to "Y" from "F" for attribute Federal/NonFederal and remove shading. | T/L S2 07-01 | 2007 | FACTSI Tbl |
| IV | 1611 | Revised attribute domain value to "Y" from "F" for attribute Federal/NonFederal and remove shading. | T/L S2 07-01 | 2007 | FACTSI Tbl |
| IV | USSGL Account Attribute Tables: | | | | |
| | FACTS I USSGL Account Attribute Table: | | | | |
| | <u>USSGL Account</u> | | | | |
| IV | 1612 | Revised attribute domain value to "Y" from "F" for attribute Federal/NonFederal and remove shading. | T/L S2 07-01 | 2007 | FACTSI Tbl |
| IV | 1613 | Revised attribute domain value to "Y" from "F" for attribute Federal/NonFederal and remove shading. | T/L S2 07-01 | 2007 | FACTSI Tbl |
| IV | 2320 | Added shading to attribute domain value "N" for attribute Federal/NonFederal | T/L S2 07-01 | 2007 | FACTSI Tbl |
| IV | 5997 | Added (early implemented) | T/L S2 07-01 | 2007 | FACTSI Tbl |
| IV | 5998 | Added (early implemented) | T/L S2 07-01 | 2007 | FACTSI Tbl |
| | FACTS II USSGL Account Attribute Table: | | | | |
| | <u>USSGL Account</u> | | | | |
| IV | 1340 | Added | T/L S2 07-01 | 2007 | FACTSII Tbl |
| IV | 1618 | Added | T/L S2 07-01 | 2007 | FACTSII Tbl |
| IV | 1633 | Added | T/L S2 07-01 | 2007 | FACTSII Tbl |
| IV | 4123 | Revised attribute domain value to "U/E" from "U" for attribute TAFS_Status | T/L S2 07-01 | 2007 | FACTSII Tbl |
| IV | 4125 | Deleted attribute domain value "Y" from attributes Direct_Transfer_Agency and Direct_Transfer_Account | T/L S2 07-01 | 2007 | FACTSII Tbl |
| IV | 4132 | Revised attribute domain value to "Y" from "S" for attribute Authority_Type | T/L S2 07-01 | 2007 | FACTSII Tbl |
| | <u>Column</u> | | | | |
| IV | Deficiency_Flag | Removed | T/L S2 07-01 | 2007 | FACTSII Tbl |
| IV | Transfer_To_From | Removed | T/L S2 07-01 | 2007 | FACTSII Tbl |
| | <u>Easy Reference</u> | | | | |
| | <u>Attribute</u> | | | | |
| IV | Deficiency_Flag | Removed | T/L S2 07-01 | 2007 | FACTSII EasRef |
| IV | Transfer_To_From | Removed | T/L S2 07-01 | 2007 | FACTSII EasRef |
| | Entity Relationship Diagram | | | | |
| IV | Deficiency_Flag | Deleted | T/L S2 07-01 | 2007 | FACTSII ERD |
| | Attribute Definition Report | | | | |
| IV | Deficiency_Flag | Deleted | T/L S2 07-01 | 2007 | FACTSII ADR |
| | USSGL Crosswalks to Standard External Reports: | | | | |
| | SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources: | | | | |
| | <u>Line</u> | | | | |
| V | Line 3A1 | Revised TAFS Status attribute domain value from U to U/E | T/L S2 07-01 | 2007 | 133 |

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| <i>USSGL Crosswalks to Standard External Reports:</i> | | | | | |
| FMS 2108: Yearend Closing Statement: | | | | | |
| <u>Column</u> | | | | | |
| V | Col 6 | Add account 1633 to RT7 .931 | T/L S2 07-01 | 2007 | 2108 |
| V | Col 7 | Add additional information footnote #7 to account 4123 | T/L S2 07-01 | 2007 | 2108 |
| V | Col 11 | Add additional information footnote #7 to account 4357 | T/L S2 07-01 | 2007 | 2108 |
| V | Col 6 | Add footnote #7 | T/L S2 07-01 | 2007 | 2108 |
| Balance Sheet: | | | | | |
| <u>Line</u> | | | | | |
| V | Ln 32 | Added USSGLs 5997, 5998 | T/L S2 07-01 | 2007 | BalSht |
| V | Ln 33 | Added USSGLs 5997, 5998 | T/L S2 07-01 | 2007 | BalSht |
| Statement of Net Cost: | | | | | |
| V | None | | T/L S2 07-01 | 2007 | NetCost |
| Statement of Changes in Net Position: | | | | | |
| <u>Line</u> | | | | | |
| V | 8 | Added USSGL 5997 | T/L S2 07-01 | 2007 | NetPos |
| Statement of Financing: | | | | | |
| V | | OMB Circular No. A-136 "Financial Reporting Requiriements," dated June 25, 2007 states that this statement is no longer required. Therefore, the USSGL Crosswalk is deleted. | T/L S2 07-01 | 2007 | SoF |
| Statement of Custodial Activity: | | | | | |
| <u>Line</u> | | | | | |
| V | Ln 9 | Revised attribute domain "E" in the Trial Balance Column for USSGLs 5801, 5809 | T/L S2 07-01 | 2007 | Cust |
| V | Ln 11 | Added USSGL 5998; added footnote 7 for USSGLs 2980, 5990 | T/L S2 07-01 | 2007 | Cust |
| V | Ln 15 | Revised to footnote 11 from footnote 10 | T/L S2 07-01 | 2007 | Cust |
| VI USSGL Crosswalks to the Closing Package Statements: | | | | | |
| Reclassified Balance Sheet: | | | | | |
| <u>Line</u> | | | | | |
| VI | Ln 2.6 | Added USSGLs 1610, 1611, 1612, 1613 | T/L S2 07-01 | 2007 | RBalSht |
| VI | Ln 2.7 | Deleted USSGL 1450 | T/L S2 07-01 | 2007 | RBalSht |
| VI | Ln 3.8 | Deleted USSGL 1450 | T/L S2 07-01 | 2007 | RBalSht |
| VI | Ln 6.3 | Added USSGL 2190 | T/L S2 07-01 | 2007 | RBalSht |
| VI | Ln 6.8 | Deleted USSGL 2995 | T/L S2 07-01 | 2007 | RBalSht |
| VI | Ln 9.1 | Deleted | T/L S2 07-01 | 2007 | RBalSht |
| VI | Ln 9.2 | Revised to new line 9.1 "Net Position - NonEarmarked Funds" | T/L S2 07-01 | 2007 | RBalSht |
| VI | Ln 9.2 | Added USSGLs 5997, 5998 | T/L S2 07-01 | 2007 | RBalSht |
| VI | Ln 9.3 | Revised to new line 9.2 "Net Position - Earmarked Funds" | T/L S2 07-01 | 2007 | RBalSht |
| VI | Ln 9.3 | Added USSGLs 5997, 5998 | T/L S2 07-01 | 2007 | RBalSht |
| VI | Ln 10 | Revised calculation from 9.2 + 9.3 to 9.1 + 9.2 | T/L S2 07-01 | 2007 | RBalSht |
| <u>Footnote</u> | | | | | |
| VI | Fmt 11 | Added | T/L S2 07-01 | 2007 | RBalSht |

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| VI | <i>USSGL Crosswalks to the Closing Package Statements:</i> | | | | |
| | Reclassified Statement of Net Cost: | | | | |
| | <u>Line</u> | | | | |
| VI | Ln 7 | Revised attribute column Federal/Nonfederal for USSGL 7500 from "F/N" to "N." | T/L S2 07-01 | 2007 | RNetCost |
| VI | Ln 10.3 | Revised line title | T/L S2 07-01 | 2007 | RNetCost |
| | Reclassified Statement of Changes in Net Position: | | | | |
| | <u>Line</u> | | | | |
| VI | Ln 6.2 | Added reciprocal category 06 | T/L S2 07-01 | 2007 | RNetPos |
| VI | Ln 7.1 | Added USSGL 3106; revised line title | T/L S2 07-01 | 2007 | RNetPos |
| VI | Ln 7.2 | Revised line title; added USSGL 5740; deleted USSGL 3102 | T/L S2 07-01 | 2007 | RNetPos |
| VI | Ln 7.3 | Revised line title; added USSGL 5745; deleted USSGL 3103 | T/L S2 07-01 | 2007 | RNetPos |
| VI | Ln 7.4 | Revised line number and title; added USSGLs 3102, 5755; deleted USSGLs 3106, 5790 | T/L S2 07-01 | 2007 | RNetPos |
| VI | Ln 7.5 | Revised line number and title; added USSGLs 3103, 5765; deleted USSGLs 5740, 5750 | T/L S2 07-01 | 2007 | RNetPos |
| VI | Ln 7.6 | Revised line number and title; added USSGLs 5750, 5997; deleted USSGLs 5745, 5760 | T/L S2 07-01 | 2007 | RNetPos |
| VI | Ln 7.7 | Revised line number and title; added USSGLs 5760, 5998; deleted USSGLs 3107, 5320, 5329, 5700, 5790, 5799, 5900, 5909, 5990, 5991, 7500 | T/L S2 07-01 | 2007 | RNetPos |
| VI | Ln 7.8 | Revised line number and title; added USSGLs 3107, 5320, 5329, 5700, 5790, 5799, 5900, 5909, 5990, 5991, 7500; deleted calculation | T/L S2 07-01 | 2007 | RNetPos |
| VI | Ln 7.9 | Added | T/L S2 07-01 | 2007 | RNetPos |
| VI | Ln 10 | Revised calculation | T/L S2 07-01 | 2007 | RNetPos |
| | <u>Footnote</u> | | | | |
| VI | Fnt 14 | Added | T/L S2 07-01 | 2007 | RNetPos |
| Part 2 - 2008 | | | | | |
| I | <i>USSGL Chart of Accounts:</i> | | | | |
| | <u>USSGL Account</u> | | | | |
| I | 1351 | Added | T/L S2 07-01 | 2008 | CoA |
| I | 2511 | Added | T/L S2 07-01 | 2008 | CoA |
| I | 2970 | Revised title | T/L S2 07-01 | 2008 | CoA |
| I | 2985 | Added | T/L S2 07-01 | 2008 | CoA |
| I | 4290 | Added | T/L S2 07-01 | 2008 | CoA |
| I | 4351 | Added | T/L S2 07-01 | 2008 | CoA |
| I | 5775 | Added | T/L S2 07-01 | 2008 | CoA |
| I | 5776 | Added | T/L S2 07-01 | 2008 | CoA |
| I | 5791 | Added | T/L S2 07-01 | 2008 | CoA |
| I | 5795 | Added | T/L S2 07-01 | 2008 | CoA |
| I | 5990 | Revised title | T/L S2 07-01 | 2008 | CoA |
| I | 5991 | Revised title | T/L S2 07-01 | 2008 | CoA |
| I | 5993 | Added | T/L S2 07-01 | 2008 | CoA |
| I | 5994 | Added | T/L S2 07-01 | 2008 | CoA |
| I | 5997 | Added | T/L S2 07-01 | 2008 | CoA |

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| I <i>USSGL Chart of Accounts:</i> | | | | | |
| <u>USSGL Account</u> | | | | | |
| I | 5998 | Added | T/L S2 07-01 | 2008 | CoA |
| I | 8101 | Revised title | T/L S2 07-01 | 2008 | CoA |
| I | 8102 | Revised title | T/L S2 07-01 | 2008 | CoA |
| II <i>USSGL Accounts and Definitions:</i> | | | | | |
| <u>USSGL Account</u> | | | | | |
| II | 1351 | Added | T/L S2 07-01 | 2008 | Def |
| II | 2511 | Added | T/L S2 07-01 | 2008 | Def |
| II | 2970 | Revised title | T/L S2 07-01 | 2008 | Def |
| II | 2980 | Revised definition | T/L S2 07-01 | 2008 | Def |
| II | 2985 | Added | T/L S2 07-01 | 2008 | Def |
| II | 4290 | Added | T/L S2 07-01 | 2008 | Def |
| II | 4350 | Revised definition | T/L S2 07-01 | 2008 | Def |
| II | 4351 | Added | T/L S2 07-01 | 2008 | Def |
| II | 4510 | Revised definition | T/L S2 07-01 | 2008 | Def |
| II | 4610 | Revised definition | T/L S2 07-01 | 2008 | Def |
| II | 5775 | Added | T/L S2 07-01 | 2008 | Def |
| II | 5776 | Added | T/L S2 07-01 | 2008 | Def |
| II <i>USSGL Accounts and Definitions:</i> | | | | | |
| <u>USSGL Account</u> | | | | | |
| II | 5791 | Added | T/L S2 07-01 | 2008 | Def |
| II | 5795 | Added | T/L S2 07-01 | 2008 | Def |
| II | 5990 | Revised title, definition | T/L S2 07-01 | 2008 | Def |
| II | 5991 | Revised title, definition | T/L S2 07-01 | 2008 | Def |
| II | 5993 | Added | T/L S2 07-01 | 2008 | Def |
| II | 5994 | Added | T/L S2 07-01 | 2008 | Def |
| II | 5997 | Added | T/L S2 07-01 | 2008 | Def |
| II | 5998 | Added | T/L S2 07-01 | 2008 | Def |
| II | 7112 | Revised definition | T/L S2 07-01 | 2008 | Def |
| II | 7212 | Revised definition | T/L S2 07-01 | 2008 | Def |
| II | 8101 | Revised title | T/L S2 07-01 | 2008 | Def |
| II | 8102 | Revised title | T/L S2 07-01 | 2008 | Def |

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| III | <i>USSGL Account Transactions:</i> | | | | |
| | <u>Transaction Code</u> | | | | |
| III | TCB113 | Added | T/L S2 07-01 | 2008 | TC |
| III | TCB121 | Revised description; revised comment | T/L S2 07-01 | 2008 | TC |
| III | TCB131 | Added | T/L S2 07-01 | 2008 | TC |
| III | TCB134 | Revised comment | T/L S2 07-01 | 2008 | TC |
| III | TCB440 | Added | T/L S2 07-01 | 2008 | TC |
| III | TCC141 | Revised description | T/L S2 07-01 | 2008 | TC |
| III | TCC143 | Revised description; revised comment | T/L S2 07-01 | 2008 | TC |
| III | TCC145 | Added | T/L S2 07-01 | 2008 | TC |
| III | TCC147 | Added | T/L S2 07-01 | 2008 | TC |
| III | TCC149 | Added | T/L S2 07-01 | 2008 | TC |
| III | TCC151 | Added | T/L S2 07-01 | 2008 | TC |
| III | TCC155 | Added | T/L S2 07-01 | 2008 | TC |
| III | TCC402 | Revised all | T/L S2 07-01 | 2008 | TC |
| III | TCC405 | Added | T/L S2 07-01 | 2008 | TC |
| III | TCC420 | Revised all | T/L S2 07-01 | 2008 | TC |
| III | TCC434 | Deleted | T/L S2 07-01 | 2008 | TC |
| III | TCC435 | Added | T/L S2 07-01 | 2008 | TC |
| III | TCC436 | Deleted | T/L S2 07-01 | 2008 | TC |
| III | TCC437 | Added | T/L S2 07-01 | 2008 | TC |
| III | TCC444 | Added | T/L S2 07-01 | 2008 | TC |
| III | TCD112 | Added | T/L S2 07-01 | 2008 | TC |
| III | TCD146 | Revised description, comment, reference; added dr USSGL 5791; deleted dr USSGL 1399 | T/L S2 07-01 | 2008 | TC |
| III | TCD147 | Added | T/L S2 07-01 | 2008 | TC |
| III | TCD148 | Revised all | T/L S2 07-01 | 2008 | TC |
| III | TCD420 | Revised description; revised reference | T/L S2 07-01 | 2008 | TC |
| III | TCD422 | Revised description; revised reference | T/L S2 07-01 | 2008 | TC |
| III | TCD424 | Revised description; revised comment | T/L S2 07-01 | 2008 | TC |
| III | TCD584 | Revised description; revised comment; revised reference | T/L S2 07-01 | 2008 | TC |
| III | TCD585 | Added | T/L S2 07-01 | 2008 | TC |
| III | TCD590 | Added | T/L S2 07-01 | 2008 | TC |
| III | TCE113 | Revised comment | T/L S2 07-01 | 2008 | TC |
| III | TCE117 | Revised comment | T/L S2 07-01 | 2008 | TC |
| III | TCE119 | Added | T/L S2 07-01 | 2008 | TC |
| III | TCE508 | Revised reference; added dr USSGL 5776; deleted dr USSGL 5730 | T/L S2 07-01 | 2008 | TC |
| III | TCE509 | Added | T/L S2 07-01 | 2008 | TC |
| III | TCE604 | Revised reference; added cr USSGL 5775; deleted cr USSGL 5720 | T/L S2 07-01 | 2008 | TC |
| III | TCF122 | Added cr USSGL 4351; deleted cr USSGL 4350 | T/L S2 07-01 | 2008 | TC |

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| III | <i>USSGL Account Transactions:</i> | | | | |
| | <u>Transaction Code</u> | | | | |
| III | TCF124 | Revised description, comment, reference; added dr USSGL 2985 | T/L S2 07-01 | 2008 | TC |
| III | TCF125 | Added | T/L S2 07-01 | 2008 | TC |
| III | TCF144 | Revised comment; revised reference; added dr USSGL 5900 | T/L S2 07-01 | 2008 | TC |
| III | TCF302 | Added cr USSGL 4290 | T/L S2 07-01 | 2008 | TC |
| III | TCF336 | Added dr USSGLs 5755, 5791, 5795, cr USSGLs 5776, 5993, 5994; deleted cr USSGL 5790 | T/L S2 07-01 | 2008 | TC |
| III | TCF390 | Revised comment; added dr USSGL 4351; deleted dr USSGL 4350 | T/L S2 07-01 | 2008 | TC |
| IV | <i>USSGL Account Attribute Tables:</i> | | | | |
| | FACTS I USSGL Account Attribute Table: | | | | |
| | <u>USSGL Account</u> | | | | |
| IV | 1351 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | 2511 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | 2985 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | 5775 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | 5776 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | 5791 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | 5795 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | 5993 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | 5994 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | 5997 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | 5998 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| | FACTS II USSGL Account Attribute Table: | | | | |
| | <u>USSGL Account</u> | | | | |
| IV | 4290 | Added | T/L S2 07-01 | 2008 | FACTSII Tbl |
| IV | 4351 | Added | T/L S2 07-01 | 2008 | FACTSII Tbl |
| | <u>Attribute</u> | | | | |
| IV | Prior_Year_Adjustment | Added to USSGL accounts 1010E, 1120E, 1130E, 1195E, 1610E, 1611E, 1612E, 1613E, 1620E, 1621E, 1622E, 1623E, 1630E, 1631E, 1638E, 4032E, 4042E, 4111E, 4112E, 4114E, 4115E, 4117E, 4118E, 4119E, 4122E, 4123E, 4124E, 4125E, 4126E, 4127E, 4128E, 4129E, 4130E, 4131E, 4132E, 4133E, 4134E, 4135E, 4136E, 4137E, 4138E, 4140E, 4141E, 4143E, 4144E, 4146E, 4147E, 4150E, 4151E, 4152E, 4157E, 4158E, 4166E, 4167E, 4168E, 4170E, 4171E, 4172E, 4173E, 4175E, 4176E, 4190E, 4191E, 4192E, 4199E, 4212E, 4221E, 4222E, 4225E, 4230E, 4232E, 4233E, 4234E, 4251E, 4252E, 4255E, 4260E, 4261E, 4262E, 4263E, 4264E, 4265E, 4266E, 4267E, 4271E, 4273E, 4275E, 4276E, 4277E, 4281E, 4283E, 4285E, 4286E, 4287E, 4290E, 4320E, 4350E, 4351E, 4355E, 4356E, 4357E, 4382E, 4383E, 4384E, 4387E, 4388E, 4392E, 4393E, 4394E, 4397E, 4398E, 4399E, 4801E, 4802E, 4831E, 4871E, 4872E, 4881E, 4882, 4901E, 4902E, 4908E, 4931E, 4971E, 4972E, 4981E, and 4982E. | T/L S2 07-01 | 2008 | FACTSII Tbl |
| IV | Prior_Year_Adjustment | Added footnote 3 | T/L S2 07-01 | 2008 | FACTSII Tbl |

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| FACTS II USSGL Account Attribute Table: | | | | | |
| Entity Relationship Diagram | | | | | |
| IV | Prior_Year_Adjustment | Added | T/L S2 07-01 | 2008 | FACTSII ERD |
| Attribute Definition Report | | | | | |
| IV | Prior_Year_Adjustment | Added | T/L S2 07-01 | 2008 | FACTSII ADR |
| IV | Prior_Year_Adjustment | Added domain values "P - Adjustments to prior-year reporting" and "X - Not an adjustment to prior-year reporting" | T/L S2 07-01 | 2008 | FACTSII ADR |
| Easy Reference | | | | | |
| Attribute | | | | | |
| IV | Prior_Year_Adjustment | Added | T/L S2 07-01 | 2008 | FACTSII EasRef |
| IV | Prior_Year_Adjustment | Added domain values "P - Adjustments to prior-year reporting" and "X - Not an adjustment to prior-year reporting" | T/L S2 07-01 | 2008 | FACTSII EasRef |
| V USSGL Crosswalks to Standard External Reports: | | | | | |
| SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources: | | | | | |
| Line | | | | | |
| V | Line 1B | Added | T/L S2 07-01 | 2008 | 133 |
| V | Line 3D1a | Added USSGL 4290 | T/L S2 07-01 | 2008 | 133 |
| V | Line 6A | Added USSGL 4351 | T/L S2 07-01 | 2008 | 133 |
| V | Line 12A | Revised line title | T/L S2 07-01 | 2008 | 133 |
| V | Line 12A1 | Added | T/L S2 07-01 | 2008 | 133 |
| V | Line 12A2 | Added | T/L S2 07-01 | 2008 | 133 |
| V | Line 12B | Revised line title | T/L S2 07-01 | 2008 | 133 |
| V | Line 12B1 | Added | T/L S2 07-01 | 2008 | 133 |
| V | Line 12B2 | Added | T/L S2 07-01 | 2008 | 133 |
| Footnotes | | | | | |
| V | Fnt 22 | Revised | T/L S2 07-01 | 2008 | 133 |
| V | Fnt 23 | Added | T/L S2 07-01 | 2008 | 133 |
| V | Fnt 24 | Added | T/L S2 07-01 | 2008 | 133 |
| V | Fnt 25 | Added | T/L S2 07-01 | 2008 | 133 |
| V | Fnt 26 | Added | T/L S2 07-01 | 2008 | 133 |
| V USSGL Crosswalks to Standard External Reports: | | | | | |
| FMS 2108: Yearend Closing Statement: | | | | | |
| V | None | | T/L S2 07-01 | 2008 | 2108 |
| Balance Sheet: | | | | | |
| Line | | | | | |
| V | Ln 4 | Added USSGL 1351 | T/L S2 07-01 | 2008 | BalSht |
| V | Ln 18 | Added USSGL 2511 | T/L S2 07-01 | 2008 | BalSht |
| V | Ln 19 | Added USSGL 2985 | T/L S2 07-01 | 2008 | BalSht |
| V | Ln 32 | Added USSGLs 5775, 5776, 5791, 5795, 5993, 5994, 5997, 5998 | T/L S2 07-01 | 2008 | BalSht |
| V | Ln 33 | Added USSGLs 5775, 5776, 5791, 5795, 5993, 5994, 5997, 5998 | T/L S2 07-01 | 2008 | BalSht |
| Statement of Net Cost: | | | | | |
| V | None | | T/L S2 07-01 | 2008 | NetCost |

U.S. Government Standard General Ledger
 Summary of Changes
 (Cumulative - December 2007)

| <u>Section</u> | <u>Item Changed</u> | <u>Change</u> | <u>TFM Effective</u> | <u>Reporting FY</u> | <u>Financial Statement or Report</u> |
|----------------|---|-------------------------------------|----------------------|---------------------|--|
| V | <i>USSGL Crosswalks to Standard External Reports:</i> | | | | |
| | Statement of Changes in Net Position: | | | | |
| | <u>Line</u> | | | | |
| V | 11 | Added USSGLs 5775, 5776 | T/L S2 07-01 | 2008 | NetPos |
| | 13 | Added USSGLs 5791, 5795, 5993, 5994 | T/L S2 07-01 | 2008 | NetPos |
| | Statement of Custodial Activity: | | | | |
| V | None | | T/L S2 07-01 | 2008 | Cust |

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U.S. Government Standard General Ledger Chart of Accounts

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

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

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

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

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

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

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Section I

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

| <u>Account Number</u> | <u>Title</u> | <u>Normal Balance</u> |
|---------------------------------------|---|---------------------------|
| 1000 ASSETS | | |
| 1010 | Fund Balance With Treasury | Debit |
| 1090 | Fund Balance With Treasury Under a Continuing Resolution | Debit |
| CASH | | |
| 1110 | Undeposited Collections | Debit |
| 1120 | Imprest Funds | Debit |
| 1130 | Funds Held by the Public | Debit |
| 1190 | Other Cash | Debit |
| 1195 | Other Monetary Assets | Debit |
| 1200 | Foreign Currency | Debit |
| RECEIVABLES | | |
| 1310 | Accounts Receivable | Debit |
| 1319 | Allowance for Loss on Accounts Receivable | Credit |
| 1320 | Employment Benefit Contributions Receivable | Debit |
| 1325 | Taxes Receivable | Debit |
| 1329 | Allowance for Loss on Taxes Receivable | Credit |
| 1330 | Receivable for Transfers of Currently Invested Balances | Debit |
| 1335 | Expenditure Transfers Receivable | Debit |
| 1340 | Interest Receivable | Debit |
| 1349 | Allowance for Loss on Interest Receivable | Credit |
| 1350 | Loans Receivable | Debit |
| 1359 | Allowance for Loss on Loans Receivable | Credit |
| 1360 | Penalties, Fines, and Administrative Fees Receivable | Debit |
| 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | Credit |
| 1399 | Allowance for Subsidy | Credit |
| 1410 | Advances and Prepayments | Debit |
| INVENTORY AND RELATED PROPERTY | | |
| 1511 | Operating Materials and Supplies Held for Use | Debit |
| 1512 | Operating Materials and Supplies Held in Reserve for Future Use | Debit |
| 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | Debit |
| 1514 | Operating Materials and Supplies Held for Repair | Debit |
| 1519 | Operating Materials and Supplies - Allowance | Credit |

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

| <u>Account Number</u> | <u>Title</u> | <u>Normal Balance</u> |
|---------------------------|---|---------------------------|
| 1000 | ASSETS (continued) | |
| | INVENTORY AND RELATED PROPERTY (continued) | |
| 1521 | Inventory Purchased for Resale | Debit |
| 1522 | Inventory Held in Reserve for Future Sale | Debit |
| 1523 | Inventory Held for Repair | Debit |
| 1524 | Inventory - Excess, Obsolete, and Unserviceable | Debit |
| 1525 | Inventory - Raw Materials | Debit |
| 1526 | Inventory - Work-in-Process | Debit |
| 1527 | Inventory - Finished Goods | Debit |
| 1529 | Inventory - Allowance | Credit |
| | SEIZED MONETARY ASSETS | |
| 1531 | Seized Monetary Instruments | Debit |
| 1532 | Seized Cash Deposited | Debit |
| | FORFEITED PROPERTY | |
| 1541 | Forfeited Property Held for Sale | Debit |
| 1542 | Forfeited Property Held for Donation or Use | Debit |
| 1549 | Forfeited Property - Allowance | Credit |
| | FORCLOSED PROPERTY | |
| 1551 | Foreclosed Property | Debit |
| 1559 | Foreclosed Property - Allowance | Credit |
| | COMMODITIES | |
| 1561 | Commodities Held Under Price Support and Stabilization Support Programs | Debit |
| 1569 | Commodities - Allowance | Credit |
| | STOCKPILE MATERIALS | |
| 1571 | Stockpile Materials Held in Reserve | Debit |
| 1572 | Stockpile Materials Held for Sale | Debit |
| | OTHER RELATED PROPERTY | |
| 1591 | Other Related Property | Debit |
| 1599 | Other Related Property - Allowance | Credit |
| | INVESTMENTS | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | Debit |

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

| <u>Account Number</u> | <u>Title</u> | <u>Normal Balance</u> |
|---------------------------|--|---------------------------|
| 1000 | ASSETS (continued) | |
| | INVESTMENTS (continued) | |
| 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | Credit |
| 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | Debit |
| 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | Debit |
| 1618 | Market Adjustment - Investments | Debit |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | Debit |
| 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | Credit |
| 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | Debit |
| 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | Debit |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | Debit |
| 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | Credit |
| 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | Debit |
| 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | Debit |
| 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | Credit |
| 1690 | Other Investments | Debit |
| | GENERAL PROPERTY, PLANT, AND EQUIPMENT | |
| 1711 | Land and Land Rights | Debit |
| 1712 | Improvements to Land | Debit |
| 1719 | Accumulated Depreciation on Improvements to Land | Credit |
| 1720 | Construction-in-Progress | Debit |
| 1730 | Buildings, Improvements, and Renovations | Debit |
| 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | Credit |
| 1740 | Other Structures and Facilities | Debit |

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

| <u>Account Number</u> | <u>Title</u> | <u>Normal Balance</u> |
|---------------------------|---|---------------------------|
| 1000 | ASSETS (continued) | |
| | GENERAL PROPERTY, PLANT, AND EQUIPMENT (continued) | |
| 1749 | Accumulated Depreciation on Other Structures and Facilities | Credit |
| 1750 | Equipment | Debit |
| 1759 | Accumulated Depreciation on Equipment | Credit |
| 1810 | Assets Under Capital Lease | Debit |
| 1819 | Accumulated Depreciation on Assets Under Capital Lease | Credit |
| 1820 | Leasehold Improvements | Debit |
| 1829 | Accumulated Amortization on Leasehold Improvements | Credit |
| 1830 | Internal-Use Software | Debit |
| 1832 | Internal-Use Software in Development | Debit |
| 1839 | Accumulated Amortization on Internal-Use Software | Credit |
| 1840 | Other Natural Resources | Debit |
| 1849 | Allowance for Depletion | Credit |
| 1890 | Other General Property, Plant, and Equipment | Debit |
| 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | Credit |
| | OTHER ASSETS | |
| 1921 | Receivable From Appropriations | Debit |
| 1990 | Other Assets | Debit |
| 2000 | LIABILITIES | |
| | ACCRUED LIABILITIES - OTHER | |
| 2110 | Accounts Payable | Credit |
| 2120 | Disbursements in Transit | Credit |
| 2130 | Contract Holdbacks | Credit |
| 2140 | Accrued Interest Payable | Credit |
| 2150 | Payable for Transfers of Currently Invested Balances | Credit |
| 2155 | Expenditure Transfers Payable | Credit |
| 2160 | Entitlement Benefits Due and Payable | Credit |
| 2170 | Subsidy Payable to the Financing Account | Credit |
| 2179 | Contra Liability for Subsidy Payable to the Financing Account | Debit |
| 2180 | Loan Guarantee Liability | Credit |
| 2190 | Other Liabilities With Related Budgetary Obligations | Credit |
| | ACCRUED LIABILITIES - PAYROLL AND BENEFITS | |
| 2210 | Accrued Funded Payroll and Leave | Credit |

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

| <u>Account Number</u> | <u>Title</u> | <u>Normal Balance</u> |
|---------------------------|--|---------------------------|
| 2000 | LIABILITIES (continued) | |
| | ACCRUED LIABILITIES - PAYROLL AND BENEFITS (continued) | |
| 2211 | Withholdings Payable | Credit |
| 2213 | Employer Contributions and Payroll Taxes Payable | Credit |
| 2215 | Other Post Employment Benefits Due and Payable | Credit |
| 2216 | Pension Benefits Due and Payable to Beneficiaries | Credit |
| 2217 | Benefit Premiums Payable to Carriers | Credit |
| 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | Credit |
| 2220 | Unfunded Leave | Credit |
| 2225 | Unfunded FECA Liability | Credit |
| 2290 | Other Unfunded Employment Related Liability | Credit |
| | UNEARNED REVENUE | |
| 2310 | Liability for Advances and Prepayments | Credit |
| 2320 | Other Deferred Revenue | Credit |
| 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | Credit |
| | DEBT | |
| 2510 | Principal Payable to the Bureau of the Public Debt | Credit |
| 2520 | Principal Payable to the Federal Financing Bank | Credit |
| 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | Credit |
| 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | Debit |
| 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | Credit |
| 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | Debit |
| 2540 | Participation Certificates | Credit |
| 2590 | Other Debt | Credit |
| | ACTUARIAL LIABILITIES | |
| 2610 | Actuarial Pension Liability | Credit |
| 2620 | Actuarial Health Insurance Liability | Credit |
| 2630 | Actuarial Life Insurance Liability | Credit |
| 2650 | Actuarial FECA Liability | Credit |

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

| <u>Account Number</u> | <u>Title</u> | <u>Normal Balance</u> |
|---------------------------|---|---------------------------|
| 2000 | LIABILITIES (continued) | |
| | ACTUARIAL LIABILITIES (continued) | |
| 2690 | Other Actuarial Liabilities | Credit |
| | OTHER LIABILITIES | |
| 2910 | Prior Liens Outstanding on Acquired Collateral | Credit |
| 2920 | Contingent Liabilities | Credit |
| 2940 | Capital Lease Liability | Credit |
| 2950 | Liability for Subsidy Related to Undisbursed Loans | Credit |
| 2960 | Accounts Payable From Canceled Appropriations | Credit |
| 2970 | Resources Payable to Treasury | Credit |
| 2980 | Custodial Liability | Credit |
| 2990 | Other Liabilities Without Related Budgetary Obligations | Credit |
| 2995 | Estimated Cleanup Cost Liability | Credit |
| 3000 | NET POSITION | |
| 3100 | Unexpended Appropriations - Cumulative | Credit |
| 3101 | Unexpended Appropriations - Appropriations Received | Credit |
| 3102 | Unexpended Appropriations - Transfers-In | Credit |
| 3103 | Unexpended Appropriations - Transfers-Out | Debit |
| 3106 | Unexpended Appropriations - Adjustments | Credit |
| 3107 | Unexpended Appropriations - Used | Debit |
| 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | Debit |
| 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | Debit |
| 3310 | Cumulative Results of Operations | Credit |
| 4000 | BUDGETARY | |
| | ANTICIPATED RESOURCES | |
| 4032 | Estimated Indefinite Contract Authority | Debit |
| 4034 | Anticipated Adjustments to Contract Authority | Credit |
| 4042 | Estimated Indefinite Borrowing Authority | Debit |
| 4044 | Anticipated Reductions to Borrowing Authority | Credit |
| 4047 | Anticipated Transfers to the General Fund of the Treasury | Credit |
| 4060 | Anticipated Collections From Non-Federal Sources | Debit |

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

| <u>Account Number</u> | <u>Title</u> | <u>Normal Balance</u> |
|---------------------------|--|---------------------------|
| 4000 | BUDGETARY (continued) | |
| | ANTICIPATED RESOURCES (continued) | |
| 4070 | Anticipated Collections From Federal Sources | Debit |
| | TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES | |
| 4081 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | Credit |
| 4082 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | Credit |
| 4083 | Transfers - Current-Year Authority - Receivable - Transferred | Credit |
| | APPROPRIATIONS REALIZED | |
| 4111 | Debt Liquidation Appropriations | Debit |
| 4112 | Liquidation of Deficiency - Appropriations | Debit |
| 4114 | Appropriated Trust or Special Fund Receipts | Debit |
| 4115 | Loan Subsidy Appropriation | Debit |
| 4117 | Loan Administrative Expense Appropriation | Debit |
| 4118 | Reestimated Loan Subsidy Appropriation | Debit |
| 4119 | Other Appropriations Realized | Debit |
| 4120 | Appropriations Anticipated - Indefinite | Debit |
| 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | Debit |
| 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation | Debit |
| 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | Credit |
| 4125 | Loan Modification Adjustment Transfer Appropriation | Debit |
| 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | Debit |
| 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | Credit |
| 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers- In | Debit |
| 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers- Out | Credit |
| | CONTRACT AUTHORITY | |
| 4130 | Appropriation To Liquidate Contract Authority Withdrawn | Credit |
| 4131 | Current-Year Contract Authority Realized | Debit |

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

| <u>Account Number</u> | <u>Title</u> | <u>Normal Balance</u> |
|---------------------------|---|---------------------------|
| 4000 | BUDGETARY (continued) | |
| | CONTRACT AUTHORITY (continued) | |
| 4132 | Substitution of Contract Authority | Credit |
| 4133 | Decreases to Indefinite Contract Authority | Credit |
| 4134 | Contract Authority Withdrawn | Credit |
| 4135 | Contract Authority Liquidated | Credit |
| 4136 | Contract Authority To Be Liquidated by Trust Funds | Credit |
| 4137 | Transfers of Contract Authority | Debit |
| 4138 | Appropriation To Liquidate Contract Authority | Debit |
| 4139 | Contract Authority Carried Forward | Debit |
| | BORROWING AUTHORITY | |
| 4140 | Substitution of Borrowing Authority | Credit |
| 4141 | Current-Year Borrowing Authority Realized | Debit |
| 4143 | Decreases to Indefinite Borrowing Authority | Credit |
| 4144 | Borrowing Authority Withdrawn | Credit |
| 4145 | Borrowing Authority Converted to Cash | Credit |
| 4146 | Actual Repayments of Debt, Current-Year Authority | Credit |
| 4147 | Actual Repayments of Debt, Prior-Year Balances | Credit |
| 4148 | Resources Realized From Borrowing Authority | Debit |
| 4149 | Borrowing Authority Carried Forward | Debit |
| | OTHER BUDGETARY RESOURCES | |
| 4150 | Reappropriations | Debit |
| 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | Credit |
| 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | Credit |
| 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | Debit |
| 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | Debit |
| 4160 | Anticipated Transfers - Current-Year Authority | Debit |
| 4165 | Allocations of Authority - Anticipated From Invested Balances | Debit |
| 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | Debit |
| 4167 | Allocations of Realized Authority - Transferred From Invested Balances | Debit |

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

| <u>Account Number</u> | <u>Title</u> | <u>Normal Balance</u> |
|---------------------------|---|---------------------------|
| 4000 | BUDGETARY (continued) | |
| | OTHER BUDGETARY RESOURCES (continued) | |
| 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | Debit |
| 4170 | Transfers - Current-Year Authority | Debit |
| 4171 | Nonallocation Transfers of Invested Balances - Receivable | Debit |
| 4172 | Nonallocation Transfers of Invested Balances - Payable | Credit |
| 4173 | Nonallocation Transfers of Invested Balances - Transferred | Debit |
| 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | Debit |
| 4176 | Allocation Transfers of Prior-Year Balances | Debit |
| 4180 | Anticipated Transfers - Prior-Year Balances | Debit |
| 4190 | Transfers - Prior-Year Balances | Debit |
| 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | Debit |
| 4192 | Balance Transfers - Unexpired to Expired | Debit |
| 4195 | Transfer of Obligated Balances | Debit |
| 4199 | Transfer of Expired Expenditure Transfers - Receivable | Debit |
| 4201 | Total Actual Resources - Collected | Debit |
| 4210 | Anticipated Reimbursements and Other Income | Debit |
| 4212 | Liquidation of Deficiency - Offsetting Collections | Debit |
| 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | Debit |
| 4221 | Unfilled Customer Orders Without Advance | Debit |
| 4222 | Unfilled Customer Orders With Advance | Debit |
| 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | Debit |
| 4230 | Unfilled Customer Orders Without Advance - Transferred | Debit |
| 4231 | Unfilled Customer Orders With Advance - Transferred | Credit |
| 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | Debit |
| 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | Debit |
| 4234 | Other Federal Receivables - Transferred | Debit |
| 4251 | Reimbursements and Other Income Earned - Receivable | Debit |
| 4252 | Reimbursements and Other Income Earned - Collected | Debit |
| 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | Debit |
| 4260 | Actual Collections of "governmental-type" Fees | Debit |
| 4261 | Actual Collections of Business-Type Fees | Debit |
| 4262 | Actual Collections of Loan Principal | Debit |

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

| <u>Account Number</u> | <u>Title</u> | <u>Normal Balance</u> |
|---------------------------|--|---------------------------|
| 4000 | BUDGETARY (continued) | |
| | OTHER BUDGETARY RESOURCES (continued) | |
| 4263 | Actual Collections of Loan Interest | Debit |
| 4264 | Actual Collections of Rent | Debit |
| 4265 | Actual Collections From Sale of Foreclosed Property | Debit |
| 4266 | Other Actual Business-Type Collections From Non-Federal Sources | Debit |
| 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | Debit |
| 4271 | Actual Program Fund Subsidy Collected | Debit |
| 4273 | Interest Collected From Treasury | Debit |
| 4275 | Actual Collections From Liquidating Fund | Debit |
| 4276 | Actual Collections From Financing Fund | Debit |
| 4277 | Other Actual Collections - Federal | Debit |
| 4281 | Actual Program Fund Subsidy Receivable | Debit |
| 4283 | Interest Receivable From Treasury | Debit |
| 4285 | Receivable From the Liquidating Fund | Debit |
| 4286 | Receivable From the Financing Fund | Debit |
| 4287 | Other Federal Receivables | Debit |
| | BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED | |
| 4310 | Anticipated Recoveries of Prior-Year Obligations | Debit |
| 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | Debit |
| 4350 | Canceled Authority | Credit |
| 4355 | Cancellation of Appropriation From Unavailable Receipts | Credit |
| 4356 | Cancellation of Appropriation From Invested Balances | Credit |
| 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | Credit |
| 4382 | Temporary Reduction - New Budget Authority | Credit |
| 4383 | Temporary Reduction - Prior-Year Balances | Credit |
| 4384 | Temporary Reduction/Cancellation Returned by Appropriation | Credit |
| 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | Credit |
| 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | Credit |
| 4391 | Adjustments to Indefinite No-Year Authority | Credit |

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

| <u>Account Number</u> | <u>Title</u> | <u>Normal Balance</u> |
|---------------------------|--|---------------------------|
| 4000 | BUDGETARY (continued) | |
| | BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued) | |
| 4392 | Permanent Reduction - New Budget Authority | Credit |
| 4393 | Permanent Reduction - Prior-Year Balances | Credit |
| 4394 | Receipts Unavailable for Obligation Upon Collection | Credit |
| 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | Credit |
| 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | Credit |
| 4398 | Offsetting Collections Temporarily Precluded From Obligation | Credit |
| 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation | Credit |
| 4420 | Unapportioned Authority - Pending Rescission | Credit |
| 4430 | Unapportioned Authority - OMB Deferral | Credit |
| 4450 | Unapportioned Authority | Credit |
| 4510 | Apportionments | Credit |
| 4520 | Reserved for Agency Use | N.A. |
| 4530 | Reserved for Agency Use | N.A. |
| 4540 | Reserved for Agency Use | N.A. |
| 4550 | Reserved for Agency Use | N.A. |
| 4560 | Reserved for Agency Use | N.A. |
| 4570 | Reserved for Agency Use | N.A. |
| 4580 | Reserved for Agency Use | N.A. |
| 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | Credit |
| 4610 | Allotments - Realized Resources | Credit |
| 4620 | Unobligated Funds Exempt From Apportionment | Credit |
| 4630 | Funds Not Available for Commitment/Obligation | Credit |
| 4650 | Allotments - Expired Authority | Credit |
| 4690 | Anticipated Resources - Programs Exempt From Apportionment | Credit |
| 4700 | Commitments - Programs Subject to Apportionment | Credit |
| 4720 | Commitments - Programs Exempt From Apportionment | Credit |
| | BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS | |
| 4801 | Undelivered Orders - Obligations, Unpaid | Credit |
| 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | Credit |

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

| <u>Account Number</u> | <u>Title</u> | <u>Normal Balance</u> |
|---------------------------|--|---------------------------|
| 4000 | BUDGETARY (continued) | |
| | BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS (continued) | |
| 4831 | Undelivered Orders - Obligations Transferred, Unpaid | Credit |
| 4832 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced | Credit |
| 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | Debit |
| 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | Debit |
| 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | Credit |
| 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | Credit |
| | BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY | |
| 4901 | Delivered Orders - Obligations, Unpaid | Credit |
| 4902 | Delivered Orders - Obligations, Paid | Credit |
| 4908 | Authority Outlayed Not Yet Disbursed | Credit |
| 4931 | Delivered Orders - Obligations Transferred, Unpaid | Credit |
| 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | Debit |
| 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | Debit |
| 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | Credit |
| 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | Credit |
| 5000 | REVENUE AND OTHER FINANCING SOURCES | |
| 5100 | Revenue From Goods Sold | Credit |
| 5109 | Contra Revenue for Goods Sold | Debit |
| 5200 | Revenue From Services Provided | Credit |
| 5209 | Contra Revenue for Services Provided | Debit |
| 5310 | Interest Revenue - Other | Credit |
| 5311 | Interest Revenue - Investments | Credit |

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

| <u>Account Number</u> | <u>Title</u> | <u>Normal Balance</u> |
|---------------------------|---|---------------------------|
| 5000 | REVENUE AND OTHER FINANCING SOURCES | |
| | (continued) | |
| 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | Credit |
| 5317 | Contra Revenue for Interest Revenue - Loans Receivable | Debit |
| 5318 | Contra Revenue for Interest Revenue - Investments | Debit |
| 5319 | Contra Revenue for Interest Revenue - Other | Debit |
| 5320 | Penalties, Fines, and Administrative Fees Revenue | Credit |
| 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | Debit |
| 5400 | Benefit Program Revenue | Credit |
| 5409 | Contra Revenue for Benefit Program Revenue | Debit |
| 5500 | Insurance and Guarantee Premium Revenue | Credit |
| 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | Debit |
| 5600 | Donated Revenue - Financial Resources | Credit |
| 5609 | Contra Revenue for Donations - Financial Resources | Debit |
| 5610 | Donated Revenue - Nonfinancial Resources | Credit |
| 5619 | Contra Donated Revenue - Nonfinancial Resources | Debit |
| 5700 | Expended Appropriations | Credit |
| 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | Credit |
| 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | Credit |
| 5720 | Financing Sources Transferred In Without Reimbursement | Credit |
| 5730 | Financing Sources Transferred Out Without Reimbursement | Debit |
| 5740 | Appropriated Earmarked Receipts Transferred In | Credit |
| 5745 | Appropriated Earmarked Receipts Transferred Out | Debit |
| 5750 | Expenditure Financing Sources - Transfers-In | Credit |
| 5755 | Nonexpenditure Financing Sources - Transfers-In | Credit |
| 5760 | Expenditure Financing Sources - Transfers-Out | Debit |
| 5765 | Nonexpenditure Financing Sources - Transfers-Out | Debit |
| 5780 | Imputed Financing Sources | Credit |
| 5790 | Other Financing Sources | Credit |
| 5799 | Adjustment of Appropriations Used | Debit |
| 5800 | Tax Revenue Collected | Credit |
| 5801 | Tax Revenue Accrual Adjustment | Credit |
| 5809 | Contra Revenue for Taxes | Debit |
| 5890 | Tax Revenue Refunds | Debit |
| 5900 | Other Revenue | Credit |
| 5909 | Contra Revenue for Other Revenue | Debit |

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

| <u>Account Number</u> | <u>Title</u> | <u>Normal Balance</u> |
|---------------------------|---|---------------------------|
| 5000 | REVENUE AND OTHER FINANCING SOURCES | |
| | (continued) | |
| 5990 | Collections for Others | Debit |
| 5991 | Accrued Collections for Others | Debit |
| 5997 | Financing Sources Transferred In From Custodial Statement Collections | Credit |
| 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | Debit |
| 6000 | EXPENSES | |
| 6100 | Operating Expenses/Program Costs | Debit |
| 6190 | Contra Bad Debt Expense - Incurred for Others | Credit |
| 6199 | Adjustment to Subsidy Expense | Credit |
| 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | Debit |
| 6320 | Interest Expenses on Securities | Debit |
| 6330 | Other Interest Expenses | Debit |
| 6400 | Benefit Expense | Debit |
| 6500 | Cost of Goods Sold | Debit |
| 6600 | Applied Overhead | Credit |
| 6610 | Cost Capitalization Offset | Credit |
| 6710 | Depreciation, Amortization, and Depletion | Debit |
| 6720 | Bad Debt Expense | Debit |
| 6730 | Imputed Costs | Debit |
| 6790 | Other Expenses Not Requiring Budgetary Resources | Debit |
| 6800 | Future Funded Expenses | Debit |
| 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | Debit |
| 6900 | Nonproduction Costs | Debit |
| 7000 | GAINS/LOSSES/MISCELLANEOUS ITEMS | |
| | GAINS | |
| 7110 | Gains on Disposition of Assets - Other | Credit |
| 7111 | Gains on Disposition of Investments | Credit |
| 7112 | Gains on Disposition of Borrowings | Credit |
| 7180 | Unrealized Gains | Credit |

SUPPLEMENT

Section I

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

| <u>Account Number</u> | <u>Title</u> | <u>Normal Balance</u> |
|---------------------------|--|---------------------------|
| 7000 | GAINS/LOSSES/MISCELLANEOUS ITEMS (continued) | |
| | GAINS (continued) | |
| 7190 | Other Gains | Credit |
| | LOSSES | |
| 7210 | Losses on Disposition of Assets - Other | Debit |
| 7211 | Losses on Disposition of Investments | Debit |
| 7212 | Losses on Disposition of Borrowings | Debit |
| 7280 | Unrealized Losses | Debit |
| 7290 | Other Losses | Debit |
| | MISCELLANEOUS ITEMS | |
| 7300 | Extraordinary Items | Credit |
| 7400 | Prior-Period Adjustments Due to Corrections of Errors | Credit |
| 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | Credit |
| 7500 | Distribution of Income - Dividend | Debit |
| 7600 | Changes in Actuarial Liability | Debit |
| 8000 | MEMORANDUM | |
| 8010 | Guaranteed Loan Level | Debit |
| 8015 | Guaranteed Loan Level - Unapportioned | Credit |
| 8020 | Guaranteed Loan Level - Apportioned | Credit |
| 8025 | Reserved for Agency Use | N.A. |
| 8030 | Reserved for Agency Use | N.A. |
| 8035 | Reserved for Agency Use | N.A. |
| 8040 | Guaranteed Loan Level - Used Authority | Credit |
| 8045 | Guaranteed Loan Level - Unused Authority | Credit |
| 8050 | Guaranteed Loan Principal Outstanding | Debit |
| 8053 | Guaranteed Loan New Disbursements by Lender | Credit |
| 8056 | Reserved for Agency Use | N.A. |
| 8059 | Reserved for Agency Use | N.A. |
| 8062 | Reserved for Agency Use | N.A. |
| 8065 | Guaranteed Loan Collections, Defaults, and Adjustments | Debit |
| 8068 | Reserved for Agency Use | N.A. |
| 8070 | Guaranteed Loan Cumulative Disbursements by Lenders | Credit |

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

| <u>Account Number</u> | <u>Title</u> | <u>Normal Balance</u> |
|---------------------------|---|---------------------------|
| 8000 | MEMORANDUM (continued) | |
| 8101 | Partial Authority Cancellation | Credit |
| 8102 | Offset for Partial Authority Cancellation | Debit |
| 8801 | Offset for Purchases of Assets | Credit |
| 8802 | Purchases of Property, Plant, and Equipment | Debit |
| 8803 | Purchases of Inventory and Related Property | Debit |
| 8804 | Purchases of Assets - Other | Debit |

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

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

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

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

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

Account Title: Fund Balance With Treasury

Account Number: 1010

Normal Balance: Debit

Definition: The aggregate amount of funds on deposit with Treasury, excluding seized cash deposited. Fund Balance With Treasury (FBWT) is increased by (1) receiving appropriations, reappropriations, continuing resolutions, appropriation restorations, and allocations; and (2) receiving transfers and reimbursements from other agencies. It also is increased by amounts borrowed from the Bureau of the Public Debt (BPD), the Federal Financing Bank, or other entities, and amounts collected and credited to appropriation or fund accounts. FBWT is reduced by (1) disbursements made to pay liabilities or to purchase assets, goods, and services; (2) investments in U.S. securities (securities issued by BPD or other Federal Government agencies); (3) cancellation of expired appropriations; (4) transfers and reimbursements to other entities or to the General Fund of the Treasury; and (5) sequestration or rescission of appropriations. (See USSGL account 1532, "Seized Cash Deposited.")

Account Title: Fund Balance With Treasury Under a Continuing Resolution

Account Number: 1090

Normal Balance: Debit

Definition: The amount equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. The balance in this account will adjust to zero when Financial Management Service processes a warrant and must adjust to zero by yearend.

Account Title: Undeposited Collections

Account Number: 1110

Normal Balance: Debit

Definition: Collections on hand, not yet deposited within the same accounting period.

Account Title: Imprest Funds

Account Number: 1120

Normal Balance: Debit

Definition: The authorized amount of cash held by agency cashiers at personal risk.

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

Account Title: Funds Held by the Public

Account Number: 1130

Normal Balance: Debit

Definition: Funds held by the public that Office of Management and Budget has determined will be included in the budget.

Account Title: Other Cash

Account Number: 1190

Normal Balance: Debit

Definition: Cash holdings not otherwise classified above.

Account Title: Other Monetary Assets

Account Number: 1195

Normal Balance: Debit

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

Account Title: Foreign Currency

Account Number: 1200

Normal Balance: Debit

Definition: The U.S. dollar equivalent of foreign government currency.

Account Title: Accounts Receivable

Account Number: 1310

Normal Balance: Debit

Definition: Amounts due from others when the right to receive funds accrues. This may result from the performance of services, the delivery of goods, or court-ordered assessment.

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

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

Definition: The estimated amount of uncollectible accounts receivable. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off. The amount should consider outstanding advances.

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

Definition: The amount recorded by administering agencies for contributions due from Federal employers and/or covered employees for employment related benefits such as retirement, health insurance, life insurance, Federal Employees' Compensation Act, and unemployment compensation. This amount excludes Social Security taxes.

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

Definition: Amounts of identifiable, measurable, and legally enforceable taxes due from entities. This includes claims to cash or other assets through established assessment processes as defined by FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources."

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

Definition: Estimated amounts of uncollectible taxes receivable.

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

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

Definition: The amount representing transfers receivable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving entity will request a transfer of funds. The investing entity will disinvest and transfer necessary funds via SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds.

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

Definition: The amount of financing sources receivable from a trust fund or an agency general fund (or another Federal fund as defined by Office of Management and Budget) resulting from a nonexchange transaction.

Account Title: Interest Receivable
Account Number: 1340
Normal Balance: Debit

Definition: Amounts of accrued interest charges on accounts and loans receivable. This also includes interest accrued on investment securities.

Account Title: Allowance for Loss on Interest Receivable
Account Number: 1349
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible interest receivable from (1) credit programs before fiscal 1992, and (2) other interest receivable for all years. This account excludes the allowances for loans subject to credit reform, which are recorded in USSGL account 1399, "Allowance for Subsidy."

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

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

Definition: Amounts loaned to another Federal account or fund, individuals, private sector organizations, State and local governments, or foreign governments.

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

Definition: Estimated amounts of uncollectible loans receivable. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off.

Account Title: Penalties, Fines, and Administrative Fees Receivable
Account Number: 1360
Normal Balance: Debit

Definition: Amounts of penalties, fines, and administrative fees on accounts and loans receivable due to the delinquency of a debt.

Account Title: Allowance for Loss on Penalties, Fines, and Administrative Fees
Receivable
Account Number: 1369
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible penalties, fines, and administrative fees receivable. This account excludes allowances for loans subject to credit reform.

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

Account Title: Allowance for Subsidy

Account Number: 1399

Normal Balance: Credit

Definition: This amount reflects the unamortized credit reform subsidy for direct loans and for defaulted guaranteed loans assumed for collection by the Federal Government. It appears in the financing fund of the direct loan or loan guarantee program involved and is subtracted from loans receivable (USSGL account 1350, "Loans Receivable") on the statement of financial position. Record all transactions that affect the subsidy in this account. The first transaction normally would be the transfer of subsidy monies from the program fund to the financing fund. Additional transactions record upward and downward adjustments to the account.

Account Title: Advances and Prepayments

Account Number: 1410

Normal Balance: Debit

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

Account Title: Operating Materials and Supplies Held for Use

Account Number: 1511

Normal Balance: Debit

Definition: The cost or value of tangible personal property, such as operating materials and supplies, that will be consumed in normal operations.

Account Title: Operating Materials and Supplies Held in Reserve for Future Use

Account Number: 1512

Normal Balance: Debit

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

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

Account Title: Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

Account Number: 1513

Normal Balance: Debit

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

Account Title: Operating Materials and Supplies Held for Repair

Account Number: 1514

Normal Balance: Debit

Definition: The cost or value of damaged personal property held as operating materials and supplies that is more economical to repair than to dispose of. Agencies with immaterial amounts of operating materials and supplies held for repair may report these amounts in USSGL account 1511, "Operating Materials and Supplies Held for Use."

Account Title: Operating Materials and Supplies - Allowance

Account Number: 1519

Normal Balance: Credit

Definition: The amount of estimated repairs needed for damaged operating materials and supplies and the estimated gain or loss on the value of inventory due to unrealized holding gains and losses.

Account Title: Inventory Purchased for Resale

Account Number: 1521

Normal Balance: Debit

Definition: The cost or value of tangible personal property purchased by an agency for resale.

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

Account Title: Inventory Held in Reserve for Future Sale

Account Number: 1522

Normal Balance: Debit

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

Account Title: Inventory Held for Repair

Account Number: 1523

Normal Balance: Debit

Definition: The cost or value of damaged tangible personal property held as inventory that is more economical to repair than to dispose of.

Account Title: Inventory - Excess, Obsolete, and Unserviceable

Account Number: 1524

Normal Balance: Debit

Definition: The cost or value of tangible personal property held as inventory that exceeds the demand for sale, is no longer useful because of obsolescence, or is damaged beyond economical repair.

Account Title: Inventory - Raw Materials

Account Number: 1525

Normal Balance: Debit

Definition: The cost or value of raw materials purchased or donated for use as a component part of inventory.

Account Title: Inventory - Work-in-Process

Account Number: 1526

Normal Balance: Debit

Definition: The accumulated cost or value of inventory used in the production process. Work-in-process inventory includes the cost of raw materials, direct labor, and overhead.

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

Account Title: Inventory - Finished Goods
Account Number: 1527
Normal Balance: Debit
Definition: The accumulated cost or value of completed products.

Account Title: Inventory - Allowance
Account Number: 1529
Normal Balance: Credit
Definition: The amount of estimated cost to repair damaged inventory and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses.

Account Title: Seized Monetary Instruments
Account Number: 1531
Normal Balance: Debit
Definition: The value of all seized monetary instruments, including undeposited cash, that are in the process of forfeiture proceedings or held as evidence. Upon obtaining judgment, reclassify the amount held in this account to the appropriate forfeited property accounts or to the fund balance with Treasury. (See USSGL accounts 1541, "Forfeited Property Held for Sale," and 1542, "Forfeited Property Held for Donation or Use.")

Account Title: Seized Cash Deposited
Account Number: 1532
Normal Balance: Debit
Definition: The amount of cash seized by law enforcement activity and deposited to Treasury in banks or other financial institutions pending forfeiture judgment.

Account Title: Forfeited Property Held for Sale
Account Number: 1541
Normal Balance: Debit
Definition: The value of monetary instruments and property intended to be sold that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise.

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

Account Title: Forfeited Property Held for Donation or Use

Account Number: 1542

Normal Balance: Debit

Definition: The value of monetary instruments and property intended to be donated or used by the agency that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise.

Account Title: Forfeited Property - Allowance

Account Number: 1549

Normal Balance: Credit

Definition: The estimated amount of third-party liens and claims against forfeited property.

Account Title: Foreclosed Property

Account Number: 1551

Normal Balance: Debit

Definition: The value of assets received in satisfaction of a direct loan receivable or as a result of a claim under a defaulted guaranteed loan.

Account Title: Foreclosed Property - Allowance

Account Number: 1559

Normal Balance: Credit

Definition: The estimated amount of third-party liens and claims against foreclosed property and pre-credit reform property. The additional amount necessary to reduce the value of the property to net realized value.

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

Account Number: 1561

Normal Balance: Debit

Definition: The cost or value of commercial items held to stabilize or support market prices.

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

Account Title: Commodities - Allowance

Account Number: 1569

Normal Balance: Credit

Definition: The amount needed to reduce the gross value of commodities to their expected net realizable value.

Account Title: Stockpile Materials Held in Reserve

Account Number: 1571

Normal Balance: Debit

Definition: The value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies.

Account Title: Stockpile Materials Held for Sale

Account Number: 1572

Normal Balance: Debit

Definition: The value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies that are authorized to be sold.

Account Title: Other Related Property

Account Number: 1591

Normal Balance: Debit

Definition: The value of other related property not otherwise classified above, including real property acquired through military base closings.

Account Title: Other Related Property - Allowance

Account Number: 1599

Normal Balance: Credit

Definition: The estimated loss for third-party liens and claims or for other changes in the value of other related property.

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

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

Definition: The par value of U.S. Treasury securities issued by the Bureau of the Public Debt. This includes marketable Treasury securities, nonmarketable Treasury securities, and market-based Treasury securities.

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

Definition: The full discount on U.S. Treasury securities issued by the Bureau of the Public Debt and held by an agency.

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

Definition: The full premium on U.S. Treasury securities issued by the Bureau of the Public Debt and held by an agency.

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

Definition: The amortization amount of discounts and premiums on U.S. Treasury securities issued by the Bureau of the Public Debt and held by an agency. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

Account Title: Market Adjustment - Investments

Account Number: 1618

Normal Balance: Debit

Definition: The accumulated unrealized gain or loss on investments other than investments in zero coupon bonds. Unrealized gain or loss is due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Investments in Securities Other Than the Bureau of the Public Debt
Securities

Account Number: 1620

Normal Balance: Debit

Definition: The par value of U.S. securities issued by Federal agencies and the par value of securities issued by non-Federal entities.

Account Title: Discount on Securities Other Than the Bureau of the Public Debt
Securities

Account Number: 1621

Normal Balance: Credit

Definition: The full discount on securities other than the Bureau of the Public Debt securities held by an agency.

Account Title: Premium on Securities Other Than the Bureau of the Public Debt
Securities

Account Number: 1622

Normal Balance: Debit

Definition: The full premium on securities other than the Bureau of the Public Debt securities held by an agency.

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

Account Title: Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Account Number: 1623

Normal Balance: Debit

Definition: The amortization amount of discount and premium on securities other than the Bureau of the Public Debt securities held by an agency. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

Account Number: 1630

Normal Balance: Debit

Definition: The par value of U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt.

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

Account Number: 1631

Normal Balance: Credit

Definition: The full discount of U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt and held by an agency.

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

Account Number: 1633

Normal Balance: Debit

Definition: The amortization amount of discount on U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt and held by an agency. FACTS II normal balance assigned to this account is "debit."

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

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

Definition: The accumulated unrealized holding gains and losses for U.S. Treasury Zero Coupon Bond investments due to adjustments to market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

Definition: The offset to market adjustments for investments in U.S. Treasury Zero Coupon Bonds. The account provides a mechanism for zero coupon bonds to be reported on a basis other than market value on the Balance Sheet. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

Definition: The value of other investments owned by the agency.

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

Definition: The identifiable cost of land and land rights of unlimited duration acquired for or in connection with general property, plant, and equipment used in general operations and permanent improvements. Stewardship land (National Park or Forest and land in public domain), materials beneath or above the surface, and Outer Continental Shelf resources are excluded.

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

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

Definition: The cost of nonpermanent, depreciable improvements to land used in general operations. Also includes similar costs to land subject to stewardship reporting, as well as land rights of limited duration that are associated with general operations.

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

Definition: Accumulates depreciation charged to expense for improvements to land.

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

Definition: Includes costs of direct labor, direct material, and overhead incurred in the construction of general property, plant, and equipment (except information technology software) for which the agency will be accountable. Upon completion, these costs will be transferred to the proper capital asset account as the acquisition cost of the item.

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

Definition: The cost of Federal Government-owned buildings acquired for and used in providing general Federal Government services or goods. Includes the cost of renovation, improvement, restoration, or reconstruction of multiuse heritage assets when those costs are directly tied to the conduct of Federal Government operations.

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

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

Definition: Accumulates depreciation charged to expense for buildings, improvements, and renovations.

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

Definition: The cost or appraised value of Federal Government-owned structures and facilities other than buildings purchased by general and trust fund appropriations and under agency control.

Account Title: Accumulated Depreciation on Other Structures and Facilities
Account Number: 1749
Normal Balance: Credit

Definition: Accumulates depreciation charged to expense for structures and facilities.

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

Definition: The capitalized cost of tangible equipment items of a durable nature used by the agency in providing goods and services. This excludes computer software.

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

Definition: Accumulates depreciation charged to expense for equipment.

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

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

Definition: The amount of assets being leased under terms equivalent to an installment purchase.

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

Definition: Accumulates depreciation charged to expense for assets under capital lease.

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

Definition: The cost of improvements to leased land, buildings, structures, and facilities occupied by the Federal Government as a lessee, as well as easements and right-of-way.

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

Definition: Accumulates amortization charged to expense for leasehold improvements.

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

Definition: The capitalized cost of internal-use software including (1) purchased off-the-shelf software, (2) contractor-developed software subject to amortization, and (3) internally developed software subject to amortization.

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Account Title: Internal-Use Software in Development

Account Number: 1832

Normal Balance: Debit

Definition: Includes the full cost, as defined in FASAB SFFAS No. 10, "Accounting for Internal Use Software," incurred during the software development stage of (1) contractor-developed software, and (2) internally developed software. Upon completion, these costs will be transferred to USSGL account 1830, "Internal-Use Software."

Account Title: Accumulated Amortization on Internal-Use Software

Account Number: 1839

Normal Balance: Credit

Definition: Accumulates amortization charges to expense for internal-use software. Internal-use software will be amortized in a systematic and rational manner over the estimated useful life of the software. Software acquired for research and development with no alternative future use will be amortized over the period of the project as opposed to the normal life-cycle amortization.

Account Title: Other Natural Resources

Account Number: 1840

Normal Balance: Debit

Definition: The cost or appraised value of natural resources other than land.

Account Title: Allowance for Depletion

Account Number: 1849

Normal Balance: Credit

Definition: The reduction of an estimated available quantity of other natural resources.

Account Title: Other General Property, Plant, and Equipment

Account Number: 1890

Normal Balance: Debit

Definition: The value of general property, plant, and equipment not otherwise classified above.

**U.S. Government Standard General Ledger
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Account Title: Accumulated Depreciation on Other General Property, Plant, and Equipment

Account Number: 1899

Normal Balance: Credit

Definition: The amount of accumulated amortization/depreciation charged to expenses for other general property, plant, and equipment.

Account Title: Receivable From Appropriations

Account Number: 1921

Normal Balance: Debit

Definition: The amount to be received from an appropriation to fund current or future expenses for which the appropriation has already been authorized by law. Note: Treasury and Office of Management and Budget must approve use of this account.

Account Title: Other Assets

Account Number: 1990

Normal Balance: Debit

Definition: Other assets not otherwise classified above.

Account Title: Accounts Payable

Account Number: 2110

Normal Balance: Credit

Definition: Amounts owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees.

Account Title: Disbursements in Transit

Account Number: 2120

Normal Balance: Credit

Definition: Amounts of voucher schedule payments transmitted to the regional disbursing office for payment but not processed by the regional disbursing office.

**U.S. Government Standard General Ledger
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Account Title: Contract Holdbacks

Account Number: 2130

Normal Balance: Credit

Definition: Amounts withheld from grantees or contractors pending completion of related contracts.

Account Title: Accrued Interest Payable

Account Number: 2140

Normal Balance: Credit

Definition: The amount of interest accrued and owed to others.

Account Title: Payable for Transfers of Currently Invested Balances

Account Number: 2150

Normal Balance: Credit

Definition: The amount representing transfers payable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving entity will request a transfer of funds. The investing entity will disinvest and transfer necessary funds via SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds.

Account Title: Expenditure Transfers Payable

Account Number: 2155

Normal Balance: Credit

Definition: The amount of financing sources payable to a trust fund or an agency general fund (or another Federal fund as defined by Office of Management and Budget) that occurs as a result of a nonexchange transaction.

**U.S. Government Standard General Ledger
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Account Title: Entitlement Benefits Due and Payable

Account Number: 2160

Normal Balance: Credit

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

Account Title: Subsidy Payable to the Financing Account

Account Number: 2170

Normal Balance: Credit

Definition: The amount of subsidy payable from a program account to a financing account for both undisbursed direct loans and undisbursed guaranteed loans.

Account Title: Contra Liability for Subsidy Payable to the Financing Account

Account Number: 2179

Normal Balance: Debit

Definition: The amount of subsidy payable from a program account to a financing account for both undisbursed direct loans and undisbursed guaranteed loans. This is the USSGL contra account to 2170, "Subsidy Payable to the Financing Account."

Account Title: Loan Guarantee Liability

Account Number: 2180

Normal Balance: Credit

Definition: This account is the financing fund for loan guarantee programs. Record all transactions that affect the subsidy for loan guarantees in this account. It represents the expected present value of cash flows to and from the Federal Government from loan guarantees. The initial transaction transfers the subsidy monies from the program fund to the financing fund.

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

Definition: Amounts of liabilities, not otherwise classified above, for which there is a related budgetary obligation (USSGL account 49X1).

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

Definition: The estimated liability for salaries, wages, and funded annual leave and sick leave that have been earned but are unpaid. (Refer to FASAB SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.)

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

Definition: Amounts withheld from employees' salaries for taxes, employee benefit contributions, wage garnishments, and other withholdings.

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

Definition: The employer portion of payroll taxes and benefit contributions, such as retirement, including the agency's contribution to the Thrift Savings Plan ("N" attribute), and health and life insurance for covered employees.

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

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

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

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

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

Definition: Amounts due from the administering agencies to the benefit carriers for providing health insurance employment benefits. (Refer to FASAB SFFAS No. 1 "Accounting for Selected Assets and Liabilities," paragraph 84.)

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

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

**U.S. Government Standard General Ledger
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Account Title: Unfunded Leave

Account Number: 2220

Normal Balance: Credit

Definition: The amount recorded by an employer agency for unpaid leave earned that the employee is entitled to upon separation and that will be funded from future years' appropriations.

Account Title: Unfunded FECA Liability

Account Number: 2225

Normal Balance: Credit

Definition: The amount of Federal Employees' Compensation Act (FECA) liability billed to agencies by the Department of Labor for FECA payments made on the agencies' behalves. The funding for the liability will be made from a future appropriation. This is not an actuarial liability.

Account Title: Other Unfunded Employment Related Liability

Account Number: 2290

Normal Balance: Credit

Definition: Amounts of unfunded employment related liabilities not covered by the current year's budget authority and not otherwise classified above. Include the unfunded liability for unemployment for Federal employees in this account.

Account Title: Liability for Advances and Prepayments

Account Number: 2310

Normal Balance: Credit

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

Account Title: Other Deferred Revenue

Account Number: 2320

Normal Balance: Credit

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

**U.S. Government Standard General Ledger
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Account Title: Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

Account Number: 2400

Normal Balance: Credit

Definition: Amounts offsetting undeposited collections and collections deposited in deposit funds and clearing accounts, including suspense accounts, awaiting disposition or reclassification.

Account Title: Principal Payable to the Bureau of the Public Debt

Account Number: 2510

Normal Balance: Credit

Definition: The amount of loan principal payable to the Bureau of the Public Debt.

Account Title: Principal Payable to the Federal Financing Bank

Account Number: 2520

Normal Balance: Credit

Definition: The amount of loan principal owed to the Federal Financing Bank.

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

Account Number: 2530

Normal Balance: Credit

Definition: The par value of U.S. securities issued under general and special financing authority.

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

Account Number: 2531

Normal Balance: Debit

Definition: The discount on U.S. securities issued under general and special financing authority.

**U.S. Government Standard General Ledger
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Account Title: Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

Account Number: 2532

Normal Balance: Credit

Definition: The premium on U.S. securities issued under general and special financing authority.

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

Account Number: 2533

Normal Balance: Debit

Definition: The amortization of discount and premium on securities issued under general and special financing authority. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Participation Certificates

Account Number: 2540

Normal Balance: Credit

Definition: The liability for the agency's share of participation certificates.

Account Title: Other Debt

Account Number: 2590

Normal Balance: Credit

Definition: All other forms of Federal Government obligations, secured and unsecured, not otherwise classified above.

**U.S. Government Standard General Ledger
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Account Title: Actuarial Pension Liability

Account Number: 2610

Normal Balance: Credit

Definition: The amount recorded by the administering agencies for actuarial present value of all future retirement benefits, based on projected salaries and total projected services less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 71.)

Account Title: Actuarial Health Insurance Liability

Account Number: 2620

Normal Balance: Credit

Definition: The amount recorded by the administering agencies for actuarial present value of all future health insurance benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 79 and 88.)

Account Title: Actuarial Life Insurance Liability

Account Number: 2630

Normal Balance: Credit

Definition: The amount recorded by administering agencies for the expected present value of future outflows to be paid to, or on behalf of, existing policy holders, less expected present value of future net premiums to be collected. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 113.)

Account Title: Actuarial FECA Liability

Account Number: 2650

Normal Balance: Credit

Definition: The amount recorded by employer agencies for the actuarial present value of future Federal Employees' Compensation Act benefits provided to Federal employees or their beneficiaries as a result of work-related deaths, disability, or occupational disease. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 95 and 96.)

**U.S. Government Standard General Ledger
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Account Title: Other Actuarial Liabilities

Account Number: 2690

Normal Balance: Credit

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

Account Title: Prior Liens Outstanding on Acquired Collateral

Account Number: 2910

Normal Balance: Credit

Definition: The value of liens approved and accepted as being claims against assets acquired through loan defaults.

Account Title: Contingent Liabilities

Account Number: 2920

Normal Balance: Credit

Definition: The amount that is recognized as a result of a past event where a future outflow or other sacrifice of resource is probable and measurable. Record a contingent liability related to environmental cleanup cost in USSGL account 2995, "Estimated Cleanup Cost Liability."

Account Title: Capital Lease Liability

Account Number: 2940

Normal Balance: Credit

Definition: The present value of liabilities for assets acquired under a lease agreement that meets the test for capitalizing the assets.

**U.S. Government Standard General Ledger
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Account Title: Liability for Subsidy Related to Undisbursed Loans

Account Number: 2950

Normal Balance: Credit

Definition: The amount of subsidy owed by the financing fund for direct and guaranteed loans that have not been disbursed. This liability will be liquidated when the loan is disbursed. If the loan is not disbursed, the accrued subsidy must be removed from the financing fund.

Account Title: Accounts Payable From Canceled Appropriations

Account Number: 2960

Normal Balance: Credit

Definition: This account is used to reinstate valid accounts payable that were canceled.

Account Title: Resources Payable to Treasury

Account Number: 2970

Normal Balance: Credit

Definition: Amounts to be transferred to the General Fund of the Treasury via capital transfer. This includes excess amounts in liquidating funds.

Account Title: Custodial Liability

Account Number: 2980

Normal Balance: Credit

Definition: The amount of custodial revenue yet to be transferred to another entity.

Account Title: Other Liabilities Without Related Budgetary Obligations

Account Number: 2990

Normal Balance: Credit

Definition: Other liabilities not otherwise classified, for which there is not a related budgetary obligation.

**U.S. Government Standard General Ledger
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Account Title: Estimated Cleanup Cost Liability

Account Number: 2995

Normal Balance: Credit

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

Account Title: Unexpended Appropriations - Cumulative

Account Number: 3100

Normal Balance: Credit

Definition: The amount of unexpended appropriations after fiscal yearend closing. The balance in this account remains the same during the fiscal year. Activity to increase or decrease unexpended appropriations is reflected in other USSGL accounts in the 3100 series. At yearend, the nominal USSGL accounts in the 3100 series are closed to this USSGL account, including special and trust funds that receive appropriations from the General Fund of the Treasury. During the fiscal year, the net of debit and credit balances in the 3100 series accounts reflects the total remaining balance of unused appropriations. Special and trust funds that receive appropriations from the General Fund of the Treasury are to record this account.

Account Title: Unexpended Appropriations - Appropriations Received

Account Number: 3101

Normal Balance: Credit

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

Account Title: Unexpended Appropriations - Transfers-In

Account Number: 3102

Normal Balance: Credit

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

**U.S. Government Standard General Ledger
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Account Title: Unexpended Appropriations - Transfers-Out

Account Number: 3103

Normal Balance: Debit

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

Account Title: Unexpended Appropriations - Adjustments

Account Number: 3106

Normal Balance: Credit

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

Account Title: Unexpended Appropriations - Used

Account Number: 3107

Normal Balance: Debit

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

Account Title: Unexpended Appropriations - Prior-Period Adjustments Due to
Corrections of Errors

Account Number: 3108

Normal Balance: Debit

Definition: The amount of net increase or decrease to unexpended appropriations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**U.S. Government Standard General Ledger
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Account Title: Unexpended Appropriations - Prior-Period Adjustments Due to
Changes in Accounting Principles
Account Number: 3109
Normal Balance: Debit

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

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

Definition: The net difference since the inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

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

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

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

**U.S. Government Standard General Ledger
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Account Title: Estimated Indefinite Borrowing Authority

Account Number: 4042

Normal Balance: Debit

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

Account Title: Anticipated Reductions to Borrowing Authority

Account Number: 4044

Normal Balance: Credit

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

Account Title: Anticipated Transfers to the General Fund of the Treasury

Account Number: 4047

Normal Balance: Credit

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

Account Title: Anticipated Collections From Non-Federal Sources

Account Number: 4060

Normal Balance: Debit

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

Account Title: Anticipated Collections From Federal Sources

Account Number: 4070

Normal Balance: Debit

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

**U.S. Government Standard General Ledger
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Account Title: Amounts Appropriated From a Specific Treasury-Managed Trust Fund
TAFS - Receivable - Transferred

Account Number: 4081

Normal Balance: Credit

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

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

Account Number: 4082

Normal Balance: Credit

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

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

Account Number: 4083

Normal Balance: Credit

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

Account Title: Debt Liquidation Appropriations

Account Number: 4111

Normal Balance: Debit

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

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

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

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

Account Title: Appropriated Trust or Special Fund Receipts
Account Number: 4114
Normal Balance: Debit

Definition: The amount of receipts appropriated to a trust or special fund expenditure account from the corresponding receipt account. (Amounts deposited into trust or special fund receipt accounts designated by Treasury as “unavailable” are appropriated via warrant, upon legislative action, to the corresponding expenditure account. Amounts designated by Treasury as “available” are immediately transferred without further action.) This budgetary resource account does not correspond with proprietary USSGL account 3101, “Unexpended Appropriations - Appropriations Received.”

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

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

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

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

**U.S. Government Standard General Ledger
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Account Title: Reestimated Loan Subsidy Appropriation
Account Number: 4118
Normal Balance: Debit

Definition: The amount of budget authority appropriated for direct loan and loan guarantee subsidies based upon reestimates.

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

Definition: All other appropriations not classified above. Additionally, this account may include the annualized amount of appropriations for continuing resolutions.

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

Definition: The current estimate of anticipated amounts to become available under existing law.

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

Definition: The amount receivable for interest on the Bureau of the Public Debt securities to be paid in the future. Only the Bureau of the Public Debt may use this account.

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

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

Account Number: 4123

Normal Balance: Debit

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

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

Account Number: 4124

Normal Balance: Credit

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

Account Title: Loan Modification Adjustment Transfer Appropriation

Account Number: 4125

Normal Balance: Debit

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

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Account Title: Amounts Appropriated From Specific Invested TAFS - Receivable

Account Number: 4126

Normal Balance: Debit

Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific agency account. The amounts appropriated to the agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the President's Budget as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a receivable is required to reflect the total budget authority. Other TAFS may record this account only with prior Office of Management and Budget approval.

Account Title: Amounts Appropriated From Specific Invested TAFS - Payable

Account Number: 4127

Normal Balance: Credit

Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific expenditure account. The amounts appropriated to the agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the President's Budget as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a payable is required to reflect the total budget authority. Other TAFS may record this account only with prior Office of Management and Budget approval.

Account Title: Amounts Appropriated From Specific Invested TAFS - Transfers-In

Account Number: 4128

Normal Balance: Debit

Definition: Amounts appropriated in an appropriation or authorization act from an agency Treasury Appropriation Fund Symbol (TAFS) to a specific agency expenditure account and transferred in via nonexpenditure transfer. However, the amounts are reflected in the President's Budget as an appropriation rather than a transfer. Use only with Office of Management and Budget approval.

**U.S. Government Standard General Ledger
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Account Title: Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Account Number: 4129
Normal Balance: Credit

Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific agency expenditure account, and then transferred out via nonexpenditure transfer. However, the amounts are reflected in the President's Budget as an appropriation rather than a transfer. Use only with Office of Management and Budget approval.

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

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

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

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

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

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

**U.S. Government Standard General Ledger
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Account Title: Decreases to Indefinite Contract Authority

Account Number: 4133

Normal Balance: Credit

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

Account Title: Contract Authority Withdrawn

Account Number: 4134

Normal Balance: Credit

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

Account Title: Contract Authority Liquidated

Account Number: 4135

Normal Balance: Credit

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

Account Title: Contract Authority To Be Liquidated by Trust Funds

Account Number: 4136

Normal Balance: Credit

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

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Account Title: Transfers of Contract Authority

Account Number: 4137

Normal Balance: Debit

Definition: The amount of contract authority transferred between two Treasury Appropriation Fund Symbols based upon an approved letter. This occurs before the actual transfer of 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: Appropriation To Liquidate Contract Authority

Account Number: 4138

Normal Balance: Debit

Definition: The amount of liquidating appropriations received during the fiscal year to fund contract authority.

Account Title: Contract Authority Carried Forward

Account Number: 4139

Normal Balance: Debit

Definition: The amount of contract authority carried forward into the next fiscal year.

Account Title: Substitution of Borrowing Authority

Account Number: 4140

Normal Balance: Credit

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

Account Title: Current-Year Borrowing Authority Realized

Account Number: 4141

Normal Balance: Debit

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

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

Account Title: Decreases to Indefinite Borrowing Authority

Account Number: 4143

Normal Balance: Credit

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

Account Title: Borrowing Authority Withdrawn

Account Number: 4144

Normal Balance: Credit

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

Account Title: Borrowing Authority Converted to Cash

Account Number: 4145

Normal Balance: Credit

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

Account Title: Actual Repayments of Debt, Current-Year Authority

Account Number: 4146

Normal Balance: Credit

Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year from current-year resources to repay debt.

Account Title: Actual Repayments of Debt, Prior-Year Balances

Account Number: 4147

Normal Balance: Credit

Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year from prior-year balances to repay debt.

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

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

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

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

Definition: The amount of borrowing authority carried forward into the next fiscal year for definite borrowing authority. For indefinite borrowing authority, this will be the amount that is supported by unpaid obligations (undelivered orders and expended authority).

Account Title: Reappropriations
Account Number: 4150
Normal Balance: Debit

Definition: The amount of new budget authority derived from a law that extends the availability of unobligated budget authority that has expired or would otherwise expire.

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

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

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

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

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

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

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

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

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

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

Account Title: Anticipated Transfers - Current-Year Authority

Account Number: 4160

Normal Balance: Debit

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

Account Title: Allocations of Authority - Anticipated From Invested Balances

Account Number: 4165

Normal Balance: Debit

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

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

Account Number: 4166

Normal Balance: Debit

Definition: The amount of undistributed funds to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account, and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until needed for disbursement. This USSGL account is to be recorded mainly by trust funds and special funds, which typically have investment authority. (This occurs before the request for nonexpenditure transfer and is only permissible under specific circumstances.) Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

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

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

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

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

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

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

**U.S. Government Standard General Ledger
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Account Title: Nonallocation Transfers of Invested Balances - Receivable

Account Number: 4171

Normal Balance: Debit

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

Account Title: Nonallocation Transfers of Invested Balances - Payable

Account Number: 4172

Normal Balance: Credit

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

Account Title: Nonallocation Transfers of Invested Balances - Transferred

Account Number: 4173

Normal Balance: Debit

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

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

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

Account Number: 4175

Normal Balance: Debit

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

Account Title: Allocation Transfers of Prior-Year Balances

Account Number: 4176

Normal Balance: Debit

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

Account Title: Anticipated Transfers - Prior-Year Balances

Account Number: 4180

Normal Balance: Debit

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

Account Title: Transfers - Prior-Year Balances

Account Number: 4190

Normal Balance: Debit

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

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

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

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

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

Definition: The amount of realized nonexpenditure transfers during the fiscal year from an unexpired Treasury Appropriation Fund Symbol (TAFS) to an expired TAFS 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. Use only with Office of Management and Budget (OMB) approval. This account may be used for other purposes on a case-by-case basis with prior approval from OMB. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

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

**U.S. Government Standard General Ledger
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Account Title: Transfer of Expired Expenditure Transfers - Receivable
Account Number: 4199
Normal Balance: Debit

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

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

Definition: This account is used at yearend closing to consolidate the total amount of actual resources collected from all sources.

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

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

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

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

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

Account Title: Anticipated Appropriation Trust Fund Expenditure Transfers

Account Number: 4215

Normal Balance: Debit

Definition: The amount of anticipated appropriation expenditure transfers from a trust fund to a general fund during the fiscal year.

Account Title: Unfilled Customer Orders Without Advance

Account Number: 4221

Normal Balance: Debit

Definition: The total amount of unearned reimbursable orders accepted without an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies and for the public if permitted by law and by long-standing, generally accepted practice. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished, the amount becomes reimbursements earned.

Account Title: Unfilled Customer Orders With Advance

Account Number: 4222

Normal Balance: Debit

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

Account Title: Appropriation Trust Fund Expenditure Transfers - Receivable

Account Number: 4225

Normal Balance: Debit

Definition: The amount of uncollected expenditure transfers from a trust fund to a general fund.

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

Account Title: Unfilled Customer Orders Without Advance - Transferred

Account Number: 4230

Normal Balance: Debit

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

Account Title: Unfilled Customer Orders With Advance - Transferred

Account Number: 4231

Normal Balance: Credit

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

Account Title: Appropriation Trust Fund Expenditure Transfers - Receivable -
Transferred

Account Number: 4232

Normal Balance: Debit

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

Account Title: Reimbursements and Other Income Earned - Receivable - Transferred

Account Number: 4233

Normal Balance: Debit

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

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

Account Title: Other Federal Receivables - Transferred

Account Number: 4234

Normal Balance: Debit

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

Account Title: Reimbursements and Other Income Earned - Receivable

Account Number: 4251

Normal Balance: Debit

Definition: The amount of reimbursements and other income earned but not collected to date through the delivery of goods and performance of services.

Account Title: Reimbursements and Other Income Earned - Collected

Account Number: 4252

Normal Balance: Debit

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

Account Title: Appropriation Trust Fund Expenditure Transfers - Collected

Account Number: 4255

Normal Balance: Debit

Definition: The amount of expenditure transfers executed between a trust fund and a general fund during the fiscal year.

Account Title: Actual Collections of "governmental-type" Fees

Account Number: 4260

Normal Balance: Debit

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

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

Account Title: Actual Collections of Business-Type Fees

Account Number: 4261

Normal Balance: Debit

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

Account Title: Actual Collections of Loan Principal

Account Number: 4262

Normal Balance: Debit

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

Account Title: Actual Collections of Loan Interest

Account Number: 4263

Normal Balance: Debit

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

Account Title: Actual Collections of Rent

Account Number: 4264

Normal Balance: Debit

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

Account Title: Actual Collections From Sale of Foreclosed Property

Account Number: 4265

Normal Balance: Debit

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

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

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

Account Number: 4266

Normal Balance: Debit

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

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

Account Number: 4267

Normal Balance: Debit

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

Account Title: Actual Program Fund Subsidy Collected

Account Number: 4271

Normal Balance: Debit

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

Account Title: Interest Collected From Treasury

Account Number: 4273

Normal Balance: Debit

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

Account Title: Actual Collections From Liquidating Fund

Account Number: 4275

Normal Balance: Debit

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

**U.S. Government Standard General Ledger
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Account Title: Actual Collections From Financing Fund

Account Number: 4276

Normal Balance: Debit

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

Account Title: Other Actual Collections - Federal

Account Number: 4277

Normal Balance: Debit

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

Account Title: Actual Program Fund Subsidy Receivable

Account Number: 4281

Normal Balance: Debit

Definition: The amount of subsidy for loan programs due from the program fund but not yet collected by the financing fund.

Account Title: Interest Receivable From Treasury

Account Number: 4283

Normal Balance: Debit

Definition: The amount of interest due but not collected from Treasury.

Account Title: Receivable From the Liquidating Fund

Account Number: 4285

Normal Balance: Debit

Definition: The amount due to the financing fund but not collected from the liquidating fund for assuming pre-credit reform loans for which the terms have been modified.

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

Account Title: Receivable From the Financing Fund

Account Number: 4286

Normal Balance: Debit

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

Account Title: Other Federal Receivables

Account Number: 4287

Normal Balance: Debit

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

Account Title: Anticipated Recoveries of Prior-Year Obligations

Account Number: 4310

Normal Balance: Debit

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

Account Title: Adjustments for Changes in Prior-Year Allocations of Budgetary
Resources

Account Number: 4320

Normal Balance: Debit

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

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

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

Definition: The amount of appropriation authority that is canceled 5 years after the expiration of an annual or a multi-year appropriation; or the amount of annual, multi-year, or no-year appropriation authority that is canceled early by administrative action.

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

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

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

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

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

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

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

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

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

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

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

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

Definition: The amount of a temporary reduction or cancellation reclassified at yearend closing. Use only for Treasury Appropriation Fund Symbol (TAFS) receiving a temporary reduction or a cancellation of amounts payable from invested trust or special fund balances. Also use for the amount subsequently recorded as new budget authority and returned as an appropriation to a TAFS in the next year.

**U.S. Government Standard General Ledger
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Account Title: Temporary Reduction of Appropriation From Unavailable Receipts,
New Budget Authority

Account Number: 4387

Normal Balance: Credit

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

Account Title: Temporary Reduction of Appropriation From Unavailable Receipts,
Prior-Year Balances

Account Number: 4388

Normal Balance: Credit

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

Account Title: Adjustments to Indefinite No-Year Authority

Account Number: 4391

Normal Balance: Credit

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

Account Title: Permanent Reduction - New Budget Authority

Account Number: 4392

Normal Balance: Credit

Definition: The amount of new budget authority permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Amounts classified as temporary reductions of new budget authority are posted to USSGL account 4382, "Temporary Reduction - New Budget Authority."

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

Account Title: Permanent Reduction - Prior-Year Balances

Account Number: 4393

Normal Balance: Credit

Definition: The amount of prior-year balances permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Amounts classified as temporary reductions of prior-year budgetary resources are posted to USSGL account 4383, "Temporary Reduction - Prior-Year Balances." Also, use this account to post the amount of budgetary resource reduced in a losing Treasury Appropriation Fund Symbol due to a reappropriation.

Account Title: Receipts Unavailable for Obligation Upon Collection

Account Number: 4394

Normal Balance: Credit

Definition: The amount of receipts that, immediately upon collection, are not available for obligation. For example, the authorizing legislation may specify the receipts are not available for obligation until a specified time in the future. These receipts, or a portion thereof, may be available for investment before becoming available for obligation. This USSGL account will offset the budgetary resource on line 1A of the SF 133: Report on Budget Execution, for a net-zero effect. This USSGL account also will crosswalk to column 11 of the FMS 2108: Yearend Closing Statement, to support the balances of the fund balance with Treasury and/or investments.

Account Title: Authority Unavailable for Obligation Pursuant to Public Law -
Temporary

Account Number: 4395

Normal Balance: Credit

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

**U.S. Government Standard General Ledger
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Account Title: Receipts and Appropriations Temporarily Precluded From Obligation

Account Number: 4397

Normal Balance: Credit

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

Account Title: Offsetting Collections Temporarily Precluded From Obligation

Account Number: 4398

Normal Balance: Credit

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

Account Title: Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation

Account Number: 4399

Normal Balance: Credit

Definition: The amount of authority in a special or trust Treasury Appropriation Fund Symbol temporarily precluded from obligation as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation. Use only with Office of Management and Budget approval. This account closes at yearend.

Account Title: Unapportioned Authority - Pending Rescission

Account Number: 4420

Normal Balance: Credit

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

**U.S. Government Standard General Ledger
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Account Title: Unapportioned Authority - OMB Deferral

Account Number: 4430

Normal Balance: Credit

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

Account Title: Unapportioned Authority

Account Number: 4450

Normal Balance: Credit

Definition: The amount of unobligated budgetary resources not yet apportioned. These funds are not available for obligation.

Account Title: Apportionments

Account Number: 4510

Normal Balance: Credit

Definition: Amounts apportioned by Office of Management and Budget as category A and B apportionments that are available for allotment. Used to account for categories and availability in current or subsequent periods.

Account Title: Apportionments - Anticipated Resources - Programs Subject to Apportionment

Account Number: 4590

Normal Balance: Credit

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

Account Title: Allotments - Realized Resources

Account Number: 4610

Normal Balance: Credit

Definition: The current period amount of category A and B funds available for obligation or commitment. Allowances or suballotments may be established at an agency level.

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

Account Title: Unobligated Funds Exempt From Apportionment

Account Number: 4620

Normal Balance: Credit

Definition: The amount of unobligated budgetary resources in programs exempt from apportionment that is available for commitment and obligation.

Account Title: Funds Not Available for Commitment/Obligation

Account Number: 4630

Normal Balance: Credit

Definition: Appropriated funds not available for commitment/obligation.

Account Title: Allotments - Expired Authority

Account Number: 4650

Normal Balance: Credit

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

Account Title: Anticipated Resources - Programs Exempt From Apportionment

Account Number: 4690

Normal Balance: Credit

Definition: Anticipated amounts in programs exempt from apportionment.

Account Title: Commitments - Programs Subject to Apportionment

Account Number: 4700

Normal Balance: Credit

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

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Account Title: Commitments - Programs Exempt From Apportionment

Account Number: 4720

Normal Balance: Credit

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

Account Title: Undelivered Orders - Obligations, Unpaid

Account Number: 4801

Normal Balance: Credit

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

Account Title: Undelivered Orders - Obligations, Prepaid/Advanced

Account Number: 4802

Normal Balance: Credit

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

Account Title: Undelivered Orders - Obligations Transferred, Unpaid

Account Number: 4831

Normal Balance: Credit

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

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

Account Number: 4832

Normal Balance: Credit

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

Account Title: Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Account Number: 4871

Normal Balance: Debit

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

Account Title: Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

Account Number: 4872

Normal Balance: Debit

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

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

Account Number: 4881

Normal Balance: Credit

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

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

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

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

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

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

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

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

Definition: The amount of authority outlaid but not yet disbursed. Use only in specific circumstances, such as for interest on certain Bureau of the Public Debt securities. Must have USSGL and Office of Management and Budget approval before use.

**U.S. Government Standard General Ledger
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Account Title: Delivered Orders - Obligations Transferred, Unpaid

Account Number: 4931

Normal Balance: Credit

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

Account Title: Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Account Number: 4971

Normal Balance: Debit

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

Account Title: Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Account Number: 4972

Normal Balance: Debit

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

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

Account Number: 4981

Normal Balance: Credit

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

**U.S. Government Standard General Ledger
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Account Title: Upward Adjustments of Prior-Year Delivered Orders - Obligations,
Paid
Account Number: 4982
Normal Balance: Credit

Definition: The amount of upward adjustments paid/outlaid 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: Revenue From Goods Sold
Account Number: 5100
Normal Balance: Credit

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

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

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

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

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

**U.S. Government Standard General Ledger
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Account Title: Contra Revenue for Services Provided

Account Number: 5209

Normal Balance: Debit

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

Account Title: Interest Revenue - Other

Account Number: 5310

Normal Balance: Credit

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

Account Title: Interest Revenue - Investments

Account Number: 5311

Normal Balance: Credit

Definition: Interest revenue earned from investments.

Account Title: Interest Revenue - Loans Receivable/Uninvested Funds

Account Number: 5312

Normal Balance: Credit

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

Account Title: Contra Revenue for Interest Revenue - Loans Receivable

Account Number: 5317

Normal Balance: Debit

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

**U.S. Government Standard General Ledger
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Account Title: Contra Revenue for Interest Revenue - Investments

Account Number: 5318

Normal Balance: Debit

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

Account Title: Contra Revenue for Interest Revenue - Other

Account Number: 5319

Normal Balance: Debit

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

Account Title: Penalties, Fines, and Administrative Fees Revenue

Account Number: 5320

Normal Balance: Credit

Definition: Amounts of revenue from penalties, fines, and administrative fees.

Account Title: Contra Revenue for Penalties, Fines, and Administrative Fees

Account Number: 5329

Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for penalties, fines, and administrative fees when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, or price redeterminations. Credit losses on penalties, fines, and administrative fees also are recorded in this account.

Account Title: Benefit Program Revenue

Account Number: 5400

Normal Balance: Credit

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

**U.S. Government Standard General Ledger
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Account Title: Contra Revenue for Benefit Program Revenue

Account Number: 5409

Normal Balance: Debit

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

Account Title: Insurance and Guarantee Premium Revenue

Account Number: 5500

Normal Balance: Credit

Definition: Revenue earned from insurance and guarantee premiums.

Account Title: Contra Revenue for Insurance and Guarantee Premium Revenue

Account Number: 5509

Normal Balance: Debit

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

Account Title: Donated Revenue - Financial Resources

Account Number: 5600

Normal Balance: Credit

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

Account Title: Contra Revenue for Donations - Financial Resources

Account Number: 5609

Normal Balance: Debit

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

**U.S. Government Standard General Ledger
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Account Title: Donated Revenue - Nonfinancial Resources

Account Number: 5610

Normal Balance: Credit

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

Account Title: Contra Donated Revenue - Nonfinancial Resources

Account Number: 5619

Normal Balance: Debit

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

Account Title: Expended Appropriations

Account Number: 5700

Normal Balance: Credit

Definition: The amount of appropriations used during the fiscal year when goods and services are received or benefits are provided. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.

Account Title: Expended Appropriations - Prior-Period Adjustments Due to
Corrections of Errors

Account Number: 5708

Normal Balance: Credit

Definition: The amount of net increase or decrease to expended appropriations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**U.S. Government Standard General Ledger
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Account Title: Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Account Number: 5709
Normal Balance: Credit

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

Account Title: Financing Sources Transferred In Without Reimbursement
Account Number: 5720
Normal Balance: Credit

Definition: The amount determined to increase the financing source of a reporting entity that occurs as a result of an asset being transferred in. The amount of the asset is recorded at book value of the transferring entity.

Account Title: Financing Sources Transferred Out Without Reimbursement
Account Number: 5730
Normal Balance: Debit

Definition: The amount determined to decrease the financing source of a reporting entity that occurs as a result of an asset being transferred out. The amount of the asset is recorded at book value as of the transfer date.

Account Title: Appropriated Earmarked Receipts Transferred In
Account Number: 5740
Normal Balance: Credit

Definition: The amount in the expenditure account of earmarked receipts appropriated, via warrant, from an unavailable receipt account. Transactions using this account will have a budgetary impact.

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

Account Title: Appropriated Earmarked Receipts Transferred Out
Account Number: 5745
Normal Balance: Debit

Definition: The amount in the unavailable receipt account of earmarked receipts appropriated, via warrant, to an expenditure account.

Account Title: Expenditure Financing Sources - Transfers-In
Account Number: 5750
Normal Balance: Credit

Definition: The amount of financing sources of a reporting entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange expenditure transfer-in from a trust or Federal fund (as defined by Office of Management and Budget). Transactions using this account will have a budgetary impact.

Account Title: Nonexpenditure Financing Sources - Transfers-In
Account Number: 5755
Normal Balance: Credit

Definition: The amount of financing sources of a reporting entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange nonexpenditure transfer-in between two trust funds or two Federal funds (as defined by Office of Management and Budget) where a credit to unexpended appropriations is not valid. Transactions using this account will have a budgetary impact.

Account Title: Expenditure Financing Sources - Transfers-Out
Account Number: 5760
Normal Balance: Debit

Definition: The amount of financing sources of a reporting entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange expenditure transfer-out to a trust or Federal fund (as defined by Office of Management and Budget). Transactions using this account will have a budgetary impact.

**U.S. Government Standard General Ledger
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Account Title: Nonexpenditure Financing Sources - Transfers-Out
Account Number: 5765
Normal Balance: Debit

Definition: The amount of financing sources of a reporting entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange nonexpenditure transfer-out between two trust funds or two Federal funds (as defined by Office of Management and Budget) where a debit to unexpended appropriations is not valid. Transactions using this account will have a budgetary impact.

Account Title: Imputed Financing Sources
Account Number: 5780
Normal Balance: Credit

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

Account Title: Other Financing Sources
Account Number: 5790
Normal Balance: Credit

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

Account Title: Adjustment of Appropriations Used
Account Number: 5799
Normal Balance: Debit

Definition: The amount of adjustment to financing sources in the program fund that represents excess subsidy returned to the General Fund of the Treasury. Use FACTS I attribute domain values Federal "F" and transaction partner "99".

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

Account Title: Tax Revenue Collected

Account Number: 5800

Normal Balance: Credit

Definition: Taxes and fees collected that result from the exercise of the Federal Government's sovereign powers to tax. This includes individual and corporate taxes (Internal Revenue Service collections; Social Security/Medicare contributions reported by the Social Security Administration; excise, estate, and gift taxes; customs duties; and any other miscellaneous taxes).

Account Title: Tax Revenue Accrual Adjustment

Account Number: 5801

Normal Balance: Credit

Definition: The amount of accrual adjustments relating to taxes and fees due that result from the Federal Government's sovereign power to tax.

Account Title: Contra Revenue for Taxes

Account Number: 5809

Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for taxes when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, and credit losses.

Account Title: Tax Revenue Refunds

Account Number: 5890

Normal Balance: Debit

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

Account Title: Other Revenue

Account Number: 5900

Normal Balance: Credit

Definition: Revenue received but not otherwise classified above.

**U.S. Government Standard General Ledger
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Account Title: Contra Revenue for Other Revenue

Account Number: 5909

Normal Balance: Debit

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

Account Title: Collections for Others

Account Number: 5990

Normal Balance: Debit

Definition: Amounts collected by a reporting entity on behalf of another entity. For amounts collected on behalf of the General Fund of the Treasury, use FACTS I attribute domain values Federal "F" and transaction partner "99". For all other amounts, use the appropriate FACTS I attribute domain values.

Account Title: Accrued Collections for Others

Account Number: 5991

Normal Balance: Debit

Definition: Amounts to be collected by a reporting entity on behalf of another entity. For amounts to be collected on behalf of the General Fund of the Treasury, use FACTS I attribute domain values Federal "F" and transaction partner "99". For all other amounts, use the appropriate FACTS I attribute domain values.

Account Title: Financing Sources Transferred In From Custodial Statement
Collections

Account Number: 5997

Normal Balance: Credit

Definition: The amount of financing sources transferred in to a Treasury Account Symbol (TAS) from collections previously recorded on the Statement of Custodial Activity. This transfer creates a budgetary resource in the receiving TAS.

**U.S. Government Standard General Ledger
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Account Title: Custodial Collections Transferred Out to a Treasury Account Symbol
Other Than the General Fund of the Treasury
Account Number: 5998
Normal Balance: Debit

Definition: The amount of custodial collections recorded on the Statement of Custodial Activity that is transferred to a Treasury Account Symbol, other than the General Fund of the Treasury.

Account Title: Operating Expenses/Program Costs
Account Number: 6100
Normal Balance: Debit

Definition: Operating expenses and program costs not otherwise classified below. This includes employee benefit expense not specifically defined in USSGL account 6400, "Benefit Expense."

Account Title: Contra Bad Debt Expense - Incurred for Others
Account Number: 6190
Normal Balance: Credit

Definition: This account is used when recording bad debts expense related to accounts receivable held for others. When recording amounts related to the General Fund of the Treasury, use FACTS I attribute domain values Federal "F" and transaction partner "99". For all other amounts, use the appropriate FACTS I attribute domain values.

Account Title: Adjustment to Subsidy Expense
Account Number: 6199
Normal Balance: Credit

Definition: The amount of adjustment to subsidy expense in the program fund reflecting the amount of subsidy funds transferred to a special receipt account by the financing fund as a result of a downward reestimate. This account also will be used for recording the effect of negative subsidy on the program fund.

**U.S. Government Standard General Ledger
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Account Title: Interest Expenses on Borrowing From the Bureau of the Public Debt
and/or the Federal Financing Bank

Account Number: 6310

Normal Balance: Debit

Definition: The amount of interest expense incurred by the agency during the current fiscal year on amounts borrowed from Treasury's Bureau of the Public Debt and/or the Federal Financing Bank. Use FACTS I attribute domain values Federal "F" and transaction partner "20".

Account Title: Interest Expenses on Securities

Account Number: 6320

Normal Balance: Debit

Definition: The amount of interest expense incurred by the agency during the current fiscal year on Federal securities.

Account Title: Other Interest Expenses

Account Number: 6330

Normal Balance: Debit

Definition: The amount of interest expense incurred by the agency from late payment of accounts and loans, and current interest accruing on amounts owed others that are not otherwise classified above.

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

Account Title: Benefit Expense
Account Number: 6400
Normal Balance: Debit

Definition: Provided below are separate definitions for “program” and “administering” activities included in this account.

For “program” activities, record the employer's portion of the contributions to the following employee benefit programs administered by Federal agencies: retirement, life insurance, health insurance, Voluntary Separation Incentive Payment (VSIP), Federal Employees’ Compensation Act (FECA), unemployment for Federal employees, Social Security (old age, survivors insurance, and disability insurance) and Medicare (Hospital Insurance, Part A). Use FACTS I attribute domain values Federal “F” and Transaction Partner (2-digit agency code) as defined in I TFM 2-4700.

Note: Report in USSGL account 6100, “Operating Expenses/Program Costs,” the costs for benefits not specifically listed above. In the specific instance of employer contributions to the Thrift Savings Plan, record in USSGL account 6100 with FACTS I attribute domain value NonFederal “N.”

For “administering” activities, record the amount of expense incurred for benefit payments to non-Federal entities using an “N” attribute for FACTS I reporting. This includes (but is not limited to) costs for retirement, life insurance, health insurance, VSIP, FECA, unemployment, entitlements (as listed in the definition of USSGL account 2160, “Entitlement Benefits Due and Payable”), and insurance guarantees; for example, flood insurance, crop insurance, and deposit insurance.

Account Title: Cost of Goods Sold
Account Number: 6500
Normal Balance: Debit

Definition: The total cost of inventory sold including raw materials, direct labor, and overhead.

Account Title: Applied Overhead
Account Number: 6600
Normal Balance: Credit

Definition: The amount of overhead cost distributed to work-in-process or construction-in-process.

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

Account Title: Cost Capitalization Offset
Account Number: 6610
Normal Balance: Credit

Definition: The amount of any costs originally recorded into another expense account that are directly linked to a specific job or a product. These costs are transferred to an “in-progress” asset account such as inventory-work-in-process, construction-in-progress, internal-use software in development, or a completed asset account.

Account Title: Depreciation, Amortization, and Depletion
Account Number: 6710
Normal Balance: Debit

Definition: Expenses recognized by the process of allocating costs of an asset (tangible or intangible) over the period of time benefited or the asset's useful life.

Account Title: Bad Debt Expense
Account Number: 6720
Normal Balance: Debit

Definition: The amount of bad debt expense related to uncollectible non-credit reform receivables.

Account Title: Imputed Costs
Account Number: 6730
Normal Balance: Debit

Definition: The Office of Management and Budget (OMB) limits recognition of imputed costs to specific categories identified in OMB Circular No. A-136, “Financial Reporting Requirements,” as amended. The amount of costs incurred by a Federal entity for goods and services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in USSGL account 5780, “Imputed Financing Sources.”

**U.S. Government Standard General Ledger
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Account Title: Other Expenses Not Requiring Budgetary Resources

Account Number: 6790

Normal Balance: Debit

Definition: Other costs that do not require budgetary resources (such as accounting for the issue of operating materials and supplies when the consumption method is used).

Account Title: Future Funded Expenses

Account Number: 6800

Normal Balance: Debit

Definition: The amount of accrued expenses that are required to be funded from future-year appropriations. Examples include, but are not limited to, accrued annual leave expense and upward subsidy reestimates for credit reform loan programs.

Account Title: Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)

Account Number: 6850

Normal Balance: Debit

Definition: The amount of benefit expense incurred that does not require current-year budget authority (unobligated) by a Federal program agency for the employer's portion of contributions to employee benefit programs. This benefit expense includes Federal Employees' Compensation Act and unemployment for Federal employees.

Account Title: Nonproduction Costs

Account Number: 6900

Normal Balance: Debit

Definition: Costs incurred and recognized that are linked to events other than the production of goods and services. Examples include, but are not limited to, acquisition of general property, plant, and equipment (PP&E); heritage PP&E; stewardship land; reorganization costs; and nonrecurring cleanup costs resulting from facility abandonment that is not accrued. It also includes other post employment benefits, other than Federal Employees' Compensation Act and unemployment for Federal employees reported in USSGL account 6400, "Benefit Expense."

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

Account Title: Gains on Disposition of Assets - Other

Account Number: 7110

Normal Balance: Credit

Definition: The gain on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

Account Title: Gains on Disposition of Investments

Account Number: 7111

Normal Balance: Credit

Definition: The gain on the disposition (such as sale, exchange, disposal, or retirement) of investments.

Account Title: Gains on Disposition of Borrowings

Account Number: 7112

Normal Balance: Credit

Definition: The gain in the Federal Financing Bank on early repayment of outstanding borrowings from the agencies.

Account Title: Unrealized Gains

Account Number: 7180

Normal Balance: Credit

Definition: To record unrealized gains that include, but are not limited to: unrealized holding gains on available for sale securities in accordance with Financial Accounting Standard (FAS) 115, deferred gains on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

Account Title: Other Gains

Account Number: 7190

Normal Balance: Credit

Definition: The gain on assets resulting from events other than disposition.

**U.S. Government Standard General Ledger
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Account Title: Losses on Disposition of Assets - Other

Account Number: 7210

Normal Balance: Debit

Definition: The loss on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

Account Title: Losses on Disposition of Investments

Account Number: 7211

Normal Balance: Debit

Definition: The loss on the disposition (such as sale, exchange, disposal, or retirement) of investments.

Account Title: Losses on Disposition of Borrowings

Account Number: 7212

Normal Balance: Debit

Definition: The loss to the Federal Financing Bank on the early repayment of outstanding borrowings from the agencies.

Account Title: Unrealized Losses

Account Number: 7280

Normal Balance: Debit

Definition: To record unrealized losses that include, but are not limited to: unrealized holding losses on available for sale securities in accordance with Financial Accounting Standard (FAS) 115, deferred losses on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

Account Title: Other Losses

Account Number: 7290

Normal Balance: Debit

Definition: The loss on assets resulting from events other than disposition.

**U.S. Government Standard General Ledger
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Account Title: Extraordinary Items

Account Number: 7300

Normal Balance: Credit

Definition: Costs or income so unusual in type or amount as to be accorded special treatment in the accounts or separate disclosure in financial statements. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Prior-Period Adjustments Due to Corrections of Errors

Account Number: 7400

Normal Balance: Credit

Definition: The amount of adjustments affecting the cumulative results of operations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Prior-Period Adjustments Due to Changes in Accounting Principles

Account Number: 7401

Normal Balance: Credit

Definition: The amount of adjustments affecting the cumulative results of operations due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new FASAB standard. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Distribution of Income - Dividend

Account Number: 7500

Normal Balance: Debit

Definition: Distribution of income (such as certain types of income transferred to the General Fund of the Treasury, that is, interest on capital, franchise taxes, etc.). Use FACTS I attribute domain values Federal "F" and transaction partner "99." For all other amounts, use the appropriate FACTS I attribute domain values.

**U.S. Government Standard General Ledger
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Account Title: Changes in Actuarial Liability

Account Number: 7600

Normal Balance: Debit

Definition: The amount of increase or decrease in actuarial liability. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Guaranteed Loan Level

Account Number: 8010

Normal Balance: Debit

Definition: The amount of guaranteed loan commitments supportable by the subsidy budget authority of new commitments or, in the case of negative subsidies, the amount authorized by appropriation acts.

Account Title: Guaranteed Loan Level - Unapportioned

Account Number: 8015

Normal Balance: Credit

Definition: The amount of guaranteed loan level not yet apportioned by Office of Management and Budget.

Account Title: Guaranteed Loan Level - Apportioned

Account Number: 8020

Normal Balance: Credit

Definition: The amount of category A and B guaranteed loan levels approved by Office of Management and Budget on the SF 132: Apportionment and Reapportionment Schedule.

Account Title: Guaranteed Loan Level - Used Authority

Account Number: 8040

Normal Balance: Credit

Definition: The amount of category A and B guaranteed loan principal obligated by lenders and reported to the agency.

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

Account Title: Guaranteed Loan Level - Unused Authority

Account Number: 8045

Normal Balance: Credit

Definition: The amount of category A and B guaranteed loan levels for which contracts have not been signed.

Account Title: Guaranteed Loan Principal Outstanding

Account Number: 8050

Normal Balance: Debit

Definition: The amount of guaranteed loan principal outstanding with the lender at any given time.

Account Title: Guaranteed Loan New Disbursements by Lender

Account Number: 8053

Normal Balance: Credit

Definition: The amount of guaranteed loan principal disbursed during the current year by lenders.

Account Title: Guaranteed Loan Collections, Defaults, and Adjustments

Account Number: 8065

Normal Balance: Debit

Definition: The amount of guaranteed loan collections, defaults, or any other type of adjustments that reduce the amount of loan principal outstanding with the lender.

Account Title: Guaranteed Loan Cumulative Disbursements by Lenders

Account Number: 8070

Normal Balance: Credit

Definition: The amount of guaranteed loan disbursements by lenders, net of collections, defaults, or adjustments, after USSGL accounts 8053, "Guaranteed Loan New Disbursements by Lender," and 8065, "Guaranteed Loan Collections, Defaults, and Adjustments," are closed into this account at yearend.

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

Account Title: Partial Authority Cancellation
Account Number: 8101
Normal Balance: Credit

Definition: The amount of authority canceled and recorded in USSGL account 4350 "Canceled Authority," that only represents partial cancellations. This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbol (TAFS) and also to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS. The balance in USSGL account 4350, "Canceled Authority" is reclassified into this account in a closing entry.

Account Title: Offset for Partial Authority Cancellation
Account Number: 8102
Normal Balance: Debit

Definition: To offset activity recorded in USSGL account 8101, "Partial Authority Cancellation," that represents partial cancellations only. This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbol (TAFS) and also to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS.

Account Title: Offset for Purchases of Assets
Account Number: 8801
Normal Balance: Credit

Definition: To offset activity recorded in USSGL account 8802, "Purchases of Property, Plant, and Equipment," USSGL account 8803, "Purchases of Inventory and Related Property," and USSGL account 8804, "Purchases of Assets - Other." USSGL accounts 8802, 8803, and 8804 close into this account at yearend.

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

Account Title: Purchases of Property, Plant, and Equipment

Account Number: 8802

Normal Balance: Debit

Definition: To record the amount of capitalized property, plant, and equipment purchased during the fiscal year. This account closes into USSGL account 8801, "Offset for Purchases of Assets," at yearend.

Account Title: Purchases of Inventory and Related Property

Account Number: 8803

Normal Balance: Debit

Definition: To record the amount of inventory and related property purchased during the fiscal year. This account closes into USSGL account 8801, "Offset for Purchases of Assets," at yearend.

Account Title: Purchases of Assets - Other

Account Number: 8804

Normal Balance: Debit

Definition: To record the amount of other assets purchased during the fiscal year, not otherwise classified in USSGL accounts 8802, "Purchases of Property, Plant, and Equipment," and 8803, "Purchases of Inventory and Related Property." Other assets include, but are not limited to, the purchase of investments requiring an outlay. In addition, this account closes into USSGL account 8801, "Offset for Purchases of Assets," at yearend.

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

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U.S. Government Standard General Ledger Account Transactions

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

- **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

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

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

- There are valid accounting events/postings not yet documented. Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through the agency's USSGL representative. To illustrate the issue, document accounting events specific to the activity in a simple accounting scenario. Include references to specific legislation, accounting standards, or central agency requirements that make the activity unique from those currently documented. This documentation may be useful for explaining variances from the USSGL standard to auditors.
- For nonexpenditure transfers of budget authority between Treasury Appropriation Fund Symbols (TAFS), the "Transfer From" entity will determine the source of funds being transferred and record a proprietary USSGL account that designates the funding as being derived from either:
 - Unexpended appropriations from general fund resources not earmarked by law for a specific purpose - USSGL account 3103, "Unexpended Appropriations - Transfers-Out," or
 - Financing sources that impact cumulative results of operations - USSGL account 5765, "Nonexpenditure Financing Sources – Transfers-Out."

The "Transfer To" entity must use a propriety USSGL account that corresponds to the proprietary USSGL account used by the "Transfer From" entity. USSGL account 3102, "Unexpended Appropriations - Transfers-In" corresponds to USSGL account 3103. USSGL account 5755, "Nonexpenditure Financing Sources – Transfers-In" corresponds to USSGL account 5765. Failure of both entities to record the matching proprietary USSGL account category (3102/3103 or 5755/5765) will result in agency-wide and/or Government-wide elimination discrepancies.

- There may be mixed funding in a single TAFS. The net position of a TAFS may be a mix of:
 - Unexpended appropriations derived from general fund resources not earmarked by law for a specific purpose, and
 - Financing sources, such as Economy Act revenue, that impact cumulative results of operations.
- To facilitate reconciliation of interagency expenses and revenues, agencies may no longer post costs directly to “in-process type” asset accounts. Agencies must first record costs, such as direct labor (payroll and benefits) and direct materials under the capitalization thresholds, in the appropriate USSGL account 6000 series account. Then use USSGL account 6610, “Cost Capitalization Offset” to apply the cost to the desired “in-process type” asset account. Do not record to USSGL 88XX series accounts amounts applied to asset accounts under this method.
- The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in the agency’s accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record the agency’s activities. Agencies must post transactions using the 4-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting. Additionally, since the 4-digit base account combined with valid attributes is itself a USSGL account, agencies must post debit and credit entries to reclassify balances even when the 4-digit base account is the same.
- Transactions affecting budgetary status may contain debit or credit postings to multiple USSGL status accounts that may be valid for a particular transaction. Choose a USSGL account appropriate to the status of authority in the affected TAFS and the accounting event recorded.
- All transactions apply to activity with Federal and non-Federal entities unless limited by account definition or otherwise noted in the transaction description.
- In the yearend closing entries, USSGL accounts that may contain a balance (remain open) after closing appear in boldface.
- A USSGL transaction crosswalk (beginning with inception date 8/86), can be obtained at the USSGL Web site. This is particularly important for the large amount of revisions to the transaction categories that caused the transactions to be renumbered (T/L S2 06-02).
- The transaction reference provides an example of where this transaction appears. It does not provide all possible USSGL implementation guidance that may contain this transaction.

Section III:

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USSGL Account Transaction Categories

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USSGL Account Transaction Listing

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USSGL Account Transactions

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USSGL Account Transaction Postings

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Note: The following alpha extensions to transaction numbers indicate:

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

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

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

TRANSACTION
CODE

TRANSACTION DESCRIPTION

Account Transaction Categories

Transaction
Code

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

**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. |
| A106 | To record the reappropriation of unexpired funds in the losing fund. |
| 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 reappropriation authority from an expired or unexpired losing fund to an unexpired gaining fund. |
| A112 | To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund. |
| A114 | To record an anticipated appropriation for trust fund expenditure transfer. |
| A116 | To record budgetary authority apportioned by the Office of Management and Budget and available for allotment. |
| A118 | To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment. |
| A119 | To record anticipated resources in programs exempt from apportionment. |
| A120 | To record the allotment of authority. |
| A122 | To record the realization of previously anticipated and apportioned authority for programs subject to apportionment. |
| A123 | To record the realization of previously anticipated authority for programs exempt from apportionment. |
| A125 | To record a reduction in authority for advance funding made available in the previous year. |
| A126 | To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB). |
| A127 | To record budget authority (that is appropriated receipts) temporarily precluded from obligation. |
| A128 | To record authority temporarily unavailable pursuant to public law. |
| A129 | To record spending authority from offsetting collections temporarily precluded from obligation. |
| A131 | To record a permanent reduction of borrowing or contract authority. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| A132 | To record a permanent reduction of unexpended appropriations. |
| A133 | To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account. |
| A134 | To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols. |
| A135 | To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action. |
| A136 | To record rescission and withdrawal of funds for balances previously recorded as pending rescission. |
| A137 | To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal. |
| A138 | To record estimated recoveries of prior-year obligations. |
| A139 | To record authority, in a trust or special fund Treasury Appropriation Fund Symbols, temporarily precluded from obligation as a result of a refund collected that is unavailable for obligation. |
| A140 | To record anticipated collections other than refunds. |
| A142 | To record anticipated nonexpenditure payments to Treasury. |
| A143 | To record the anticipation of a capital transfer to repay a portion of a capital investment, or return excess liquidating account funds to Treasury. |
| A146 | To record subsidy disbursed by the program fund not previously accrued. |
| A148 | To record decreases to indefinite borrowing authority. |
| A150 | To record subsidy payable accrued in the program account. |
| 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. |
| A158 | To record actual reductions to borrowing authority previously anticipated. |

**U.S. Government Standard General Ledger
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. |
| A162 | To record an estimate of indefinite borrowing authority to cover obligations for the current year. |
| A164 | To record anticipated reductions to borrowing authority. |
| A166 | To record definite and indefinite contract authority based on legislation. |
| A168 | To record the realization of contract authority that was previously anticipated. |
| A169 | To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required. |
| A170 | To record the warrant liquidating contract authority. |
| A171 | To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol. |
| A172 | To record anticipated actual reductions to contract authority. |
| A173 | To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS). |
| 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 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 transfer of funds has not yet been accomplished. |
| A180 | To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred. |
| A181 | To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred. |
| A183 | To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| A184 | To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account. |
| A185 | To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS. |
| A186 | To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation. |
| A187 | To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned. |
| A188 | To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment. |
| A189 | To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account. |
| A190 | To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority. |
| A192 | To record authority made available from receipt or appropriation balances previously precluded from obligation. |
| A194 | To record authority made available from offsetting collection balances previously precluded from obligation. |
| A195 | To record the collection of revenue for non-revolving trust and special funds that were previously accrued. |
| A196 | To record the annualized level of an appropriation provided under a continuing resolution. |
| A197 | To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin. |
| A198 | To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant. |
| A199 | To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution). |
| A202 | To record in the financing account an appropriation received for a modification adjustment transfer. |
| A204 | To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| 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 based on an apportionment request. |
| A404 | To record a transfer-out 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. |
| A406 | To record a transfer-out 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. |
| 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 before 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 of 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. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| 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 the realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request. |
| A428 | To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers. |
| 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 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 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 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 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 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 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 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 from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A448 | To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| A450 | To record a transfer-in 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. |
| A452 | To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred. |
| A454 | To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred. |
| 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. |
| A468 | To record in the receiving agency the anticipated transfer-in of current-year authority or from prior-year balances. |
| A470 | To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated. |
| A472 | To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, 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 or prior-year anticipated appropriations, 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 or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| A478 | To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, 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 an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds. |
| A482 | To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers. |
| A484 | To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds. |
| A486 | To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfer. |
| 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 the Federal fund receivable for a trust fund expenditure transfer. |
| A499 | To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS). |
| A500 | To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions. |
| A502 | To record the actual collection of the appropriation trust fund expenditure transfer. |
| A504 | To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| 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 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 trust fund expenditure account, prior to the nonexpenditure 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. |
| A520 | To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure 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. |
| A524 | To record a nonexpenditure transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as receivables. |
| A526 | To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables. |
| A528 | To record a nonexpenditure transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act. |
| A530 | To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act. |
| A531 | To record a nonexpenditure transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| A532 | To record the receivable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved. |
| A534 | To record the payable for amounts to be transferred in of unrealized nonexpenditure 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 transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable." |
| A538 | To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable." |
| A540 | To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable. |
| A542 | To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable. |
| A544 | To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance. |
| A546 | To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance. |
| A548 | To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A550 | To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A552 | To record in the transferring agency the transfer-out of unfilled customer orders with advance. |
| A554 | To record in the receiving agency the actual transfer-in unfilled customer orders with advance. |
| A702 | To record anticipated reimbursements. |
| A704 | To record in the performing agency a reimbursable agreement that was not previously anticipated. |
| A706 | To record in the performing agency a reimbursable agreement without an advance that was previously anticipated. |
| A708 | To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated. |
| A710 | To record earned revenue in the performing agency related to a reimbursable agreement or other income. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| A712 | To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency. |
| 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. |
| B108 | To record a loss in the imprest fund. |
| B109 | To record payment of interest not previously accrued. |
| B110 | To record a confirmed disbursement schedule. |
| B112 | To record accrued interest paid. |
| 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 paid by the collecting agency. These refunds are reported as reductions to offsetting collections. |
| B119 | To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded. |
| B120 | To record principal repayments to Treasury 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 to Treasury and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans. |
| B122 | To record repayments of other debt. |
| B123 | To record in the issuing entity, the sale of Federal securities at par value. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| B124 | To record the purchase of Federal securities acquired at par value. |
| B125 | To record in the issuing entity, the sale of Federal securities acquired at a premium. |
| B126 | To record the purchase of Federal securities acquired at a premium. |
| 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. |
| B129 | To record the purchase of accrued interest on Treasury securities. |
| B130 | To record a lien paid before personal property is sold. |
| B134 | To record appropriations used this fiscal year. |
| B136 | To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury. |
| B138 | To record in a trust fund payments made to a Federal fund relating to exchange transactions. |
| B140 | To record the purchase of foreign currency by a disbursing officer. |
| B142 | To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund. |
| B150 | To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA. |
| B152 | To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA). |
| B154 | To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay. |
| 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. |
| B310 | To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment. |
| B312 | To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| B314 | To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment. |
| B316 | To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment. |
| B402 | To record the delivery of goods or services and to accrue a liability. |
| B404 | To record a downward adjustment of a current-year unpaid undelivered order. |
| B406 | To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation. |
| B408 | To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed. |
| B410 | To record the delivery of goods or services for construction. |
| 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. |
| 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. |
| B426 | To record an increase in actuarial liabilities for benefit plans. |
| B428 | To record the payable to borrowers from sales of foreclosed property with recourse. |
| B430 | To record the inventory purchased for a resale under historical cost (title was passed). |
| B432 | To record the fair market value of real and intangible forfeited property. |
| B434 | To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture. |
| B436 | To record the funded portion of cleanup costs that was previously estimated. |
| B438 | To record capital lease liability. |
| B602 | To record revenue received in advance. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| 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. |
| 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. |
| C104 | To record the collection of subsidy for loan modification costs in the financing account. |
| C106 | To record the collection of reestimated subsidy in the financing account. |
| C108 | To record the receipts reported into deposit funds and clearing accounts. |
| C109 | To record the receipt of previously anticipated collections. |
| C110 | To reclassify collections to liquidate prior-year deficiency. |
| C112 | To record the collection of a refund of an advance or prepayment in the same year as the original obligation. |
| C114 | To record unearned revenue collected in advance and deposited to a trust or special fund receipt account. |
| C116 | To record in the financing fund unearned fees collected for undisbursed loans. |
| C117 | To record in the financing fund fees collected when loans are disbursed. |
| C118 | To record in the financing fund fees earned when loans are disbursed. |
| C120 | To record the maturity of Federal securities acquired at par value. |
| C122 | To record the maturity of Federal securities acquired at a premium. |
| C124 | To record the maturity of Federal securities acquired at a discount. |
| C126 | To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account. |
| C130 | To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior- year obligation. |
| C132 | To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources. |
| C134 | To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| C136 | To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected. |
| C137 | To record the restitution of the imprest fund loss. |
| C138 | To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected. |
| C139 | To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status. |
| C140 | To record the collection of receivables from Federal sources. |
| C141 | To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous 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 the undeposited collections for funds that do not require budgetary reporting. |
| C146 | To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting. |
| C148 | To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting. |
| C150 | To record the receipt of other cash. |
| C152 | To record unapplied receipts into fund symbols that require budgetary reporting. |
| C154 | To record the collections of unaccrued interest on loans from non-Federal sources. |
| C158 | To record cash donations as budgetary resources, 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. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| C170 | To record the movement of seized cash from a deposit fund to a special receipt account upon forfeiture. |
| C172 | To record a revenue for forfeited cash deposited to the forfeiture fund. |
| C174 | To record undeposited cash that was forfeited. |
| C176 | To record cash deposited after forfeiture. |
| C178 | To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer. |
| C180 | To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity. |
| C182 | To record a collection in the performing agency related to a reimbursable agreement or other unearned income. |
| C184 | To record in the performing agency an advance received after a reimbursable agreement was established. |
| 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. |
| C402 | To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account. |
| C404 | To record contra-revenue in the amount of revenue accrued and establish a custodial liability. |
| 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. |
| C410 | To record binding loan contracts and subsidy receivables accrued in the financing account. |
| C412 | To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account. |
| C414 | To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected. |
| C416 | To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| C418 | To record interest receivable on securities. |
| C420 | To record accrued revenue from non-Federal sources other than for reimbursables, non-revolving trust funds, special funds, and custodial activity. |
| C422 | To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds. |
| C424 | To record establishment of current-period earnings on income received in advance. |
| C426 | To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance. |
| C428 | To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected. |
| C430 | To record an old motor vehicle that was traded in for a new motor vehicle using the direct method. |
| C432 | To record loans other than credit reform. |
| C434 | To record the accrual of custodial interest revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account. |
| C436 | To record the accrual of custodial penalties and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account. |
| 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. |
| C602 | To record the sale of Federal securities purchased at a premium. The sale results in a gain. |
| C604 | To record the sale of Federal securities purchased at a premium. The sale results in a loss. |
| C606 | To record the sale of Federal securities purchased at a discount. The sale results in a gain. |
| C608 | To record the sale of Federal securities purchased at a discount. The sale results in a loss. |
| C610 | To record the sale or disposition of personal property collected for replacement property. |
| C612 | To record the loss (or gain) from sale of foreclosed property without recourse. |
| C614 | To record the gain on property sold with recourse. |
| C616 | To record the loss on loan receivable from the borrower on a sale with recourse. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| C618 | To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund. |
| C620 | To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund. |
| C622 | To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund. |
| C624 | To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund. |
| C626 | To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets. |
| C628 | To record cash collected from a loss or a gain from the sale of foreclosed property. |
| C630 | To record the sale of stockpile materials. |
| C632 | To record stockpile materials sold at a gain. |
| C634 | To record stockpile materials sold at a loss. |
| C636 | To record the collection of sale proceeds from forfeited personal property sold. |
| C638 | To record the sale of forfeited property. |
| C640 | To record the proceeds from commodities sold. |
| C642 | To record a loss on the sale of commodities. |
| C644 | To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments. |
| C646 | To record the sale or disposition of assets other than personal properties and investments. |
| 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. |
| 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). |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| 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). |
| D102 | To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired. |
| D104 | To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired. |
| D106 | To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired. |
| D107 | To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired. |
| D108 | To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired. |
| D110 | To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired. |
| D113 | To record the reclassification reestimated subsidy expense from unfunded to funded. |
| D114 | To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). |
| D120 | To record a downward adjustment to unpaid prior-year undelivered orders. |
| D122 | To record an upward adjustment to prepaid/advanced prior-year undelivered orders. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| D126 | To record an upward adjustment to prior-year paid delivered orders. |
| D128 | To record a downward adjustment to prior-year paid delivered orders with no refund collected. |
| D130 | To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected. |
| D134 | To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired. |
| D136 | To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations. |
| D138 | To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations. |
| D140 | To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS). |
| 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 financing fund. |
| D148 | To accrue the transfer-out of a downward reestimate to the miscellaneous receipt fund. |
| 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 revenue from non-Federal sources when realization is not probable (less likely than not). |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| D404 | To record the estimated allowance for bad debts related to non-credit-reform receivables. |
| D406 | To record the writeoff of penalties, fines, and 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. |
| D414 | To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991. |
| 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 collected for others in miscellaneous receipts. |
| D422 | To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue collected for others in miscellaneous receipts. |
| D424 | To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account. |
| 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. |
| D434 | To record assets purchased to store environmental waste from past operations at net book value of zero. |
| D502 | To record an increase in the imprest fund. |
| 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 the classification of amounts from deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance. |
| 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. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| D512 | To record the realization that contractor-developed software-in-development is in production. |
| D514 | To record the reclassification of expenses to "in-process type" asset accounts. |
| D516 | To record the raw materials used to produce goods. |
| D518 | To record the revaluation of foreclosed property. |
| D520 | To record completed inventory items. |
| D522 | To record the reclassification of inventory held for sale that meets management's criteria for future sale. |
| D523 | To record the reclassification of damaged, irreparable inventory held for sale. |
| D524 | To record damaged inventory items that need repair. |
| 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. |
| D570 | To record inventory that has been found and deemed material. |
| D572 | To record a loss from the revaluation of foreign currency at the end of an accounting period. |
| D574 | To record a gain from the revaluation of foreign currency at the end of an accounting period. |
| 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. |
| D580 | To record the interest accruals on loan guarantee liabilities and the present value of loans. |
| 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 revenue collected for others from accrued to collected. |
| D586 | To reclassify tax revenue from accrued to collected. |
| D588 | To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| D589 | To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury. |
| E102 | To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses. |
| E104 | To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency. |
| E106 | To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency. |
| E108 | To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred. |
| E109 | To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated. |
| E110 | To record an adjustment for under-applied overhead deemed immaterial. |
| E112 | To record an adjustment for over-applied overhead deemed immaterial. |
| E113 | To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund. |
| E114 | To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material. |
| E116 | To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material. |
| E117 | To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources. |
| E118 | To record amortization of subsidy for direct loans. |
| E120 | To record depreciation, amortization, and depletion expense on assets other than investments. |
| E122 | To record accrued and compounded interest on the liability of loan guarantees. |
| 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. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| E408 | To record cost of goods sold. |
| E410 | To record the estimated repair costs for an item using the allowance method. |
| E412 | To record actual repair costs using the direct method. |
| E414 | To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method. |
| E416 | To record stockpile materials issued for use under the consumption method. |
| E418 | To record a lien of real and intangible forfeited property in the allowance account. |
| 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. |
| 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. |
| E602 | To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets. |
| E604 | To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement. |
| E606 | To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement. |
| E608 | To record the transfer-in of investments from others without reimbursement. |
| E610 | To record the transfer-in of accounts payable from others without reimbursement. |
| F104 | To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized. |
| F106 | To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant). |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| F107 | To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant). |
| F108 | To record the reduction of permanent indefinite resources when a warrant is received. |
| F109 | To record the removal of unfilled customer orders without advance in excess of obligations. |
| F110 | To record the removal of unfilled customer orders with advance and to return advance in excess of obligations. |
| F111 | To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders. |
| F112 | To record adjustments for anticipated resources not realized. |
| F113 | To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend. |
| F114 | To record adjustments for anticipated reductions not realized. |
| F116 | To record adjustments for resources realized in excess of those anticipated. |
| F118 | To record adjustments for reductions to resources in excess of those anticipated. |
| F120 | To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant). |
| F121 | To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization. |
| F122 | To record the cancellation of authority not previously expired and to withdraw funds. |
| F123 | To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from an invested trust of special fund that is canceled. There is no movement of fund balance. |
| F124 | To record the closing of miscellaneous receipts at the end of the year. |
| F126 | To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F). |
| F128 | To record the cancellation of a valid obligation and account payable in the "canceling appropriation." |
| F130 | To reinstate the valid account payable in the canceled appropriation for financial statement presentation. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| F132 | To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations. |
| F134 | To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations. |
| F136 | To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale. |
| F138 | To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security. |
| F144 | To record the cancellation of a receivable for reimbursable activity. |
| F146 | To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required. |
| F301 | To reclassify the balance of partially canceled authority to memorandum accounts. |
| F302 | To record the consolidation of actual net-funded resources and reductions for withdrawn funds. |
| F304 | To record the closing of fiscal-year contract authority. |
| F306 | To record the closing of fiscal-year borrowing authority. |
| F308 | To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds. |
| F310 | To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds. |
| F312 | To record the closing of unobligated balances to expiring authority. |
| F314 | To record the closing of paid delivered orders to total actual resources. |
| F316 | To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation. |
| F318 | To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation. |
| F320 | To record the closing of upward adjustments to delivered orders - obligations, paid. |
| F322 | To record the closing of downward adjustments to delivered orders - obligations, paid. |
| F324 | To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| 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. |
| 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 trust or special fund refunds and recoveries temporarily precluded from obligation. |
| 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 into the appropriate USSGL account. |
| F370 | To record the closing of memorandum accounts for purchases. |
| F372 | To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable. |
| F374 | To record the closing of USSGL account 4081 back to the original budgetary resource receivable. |
| F376 | To record the closing of USSGL account 4082 back to the original budgetary resource receivable. |
| F378 | To record the closing of USSGL account 4083 back to the original budgetary resource receivable. |
| F380 | To record the closing of USSGL account 4230 back to the original budgetary resource receivable. |
| F382 | To record the closing of USSGL account 4231 back to the original budgetary resource receivable. |
| F384 | To record the closing of USSGL account 4232 back to the original budgetary resource receivable. |
| F386 | To record the closing of USSGL account 4233 back to the original budgetary resource receivable. |
| F388 | To record the closing of USSGL account 4234 back to the original budgetary resource receivable. |
| F390 | To record the closing of canceled authority for partial cancellations. |
| G102 | To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval. |
| G104 | To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule. |
| G106 | To record the binding contracts entered into by private lenders. |
| G108 | To record the disbursement of a loan. |
| G110 | To record the repayment of principal from borrowers. |
| G120 | To record activity for current-year purchases of property, plant, and equipment. |

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

TRANSACTION
CODE

TRANSACTION DESCRIPTION

| | |
|------|---|
| G122 | To record activity for current-year purchases of inventory and related property. |
| G124 | To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122). |

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

A100 - A399 FUNDING - Budgetary Resources Other Than Collections

- A102 To record an anticipated appropriation.
Comment: For receipt of appropriation, see USSGL TC-A104.

Budgetary Entry

Debit 4120 Appropriations Anticipated - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- A104 To record the enactment of appropriations.
Comment: If appropriations were anticipated, credit USSGL account 4120. For anticipated appropriations, see USSGL TC-A102. Use USSGL account 4620 for appropriations exempt from apportionment. This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant.

Budgetary Entry

Debit 4111 Debt Liquidation Appropriations
 Debit 4112 Liquidation of Deficiency - Appropriations
 Debit 4115 Loan Subsidy Appropriation
 Debit 4117 Loan Administrative Expense Appropriation
 Debit 4118 Reestimated Loan Subsidy Appropriation
 Debit 4119 Other Appropriations Realized
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3101 Unexpended Appropriations - Appropriations Received

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

A106 To record the reappropriation of unexpired funds in the losing fund.
Comment: See USSGL TC-A110 for the gaining funds. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Reference: USSGL implementation guidance; Transactions for SF 133 Reappropriation of Unexpired Funds

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4392 Permanent Reduction - New Budget Authority
 Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
 Credit 1010 Fund Balance With Treasury

A108 To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.

Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Reference: USSGL implementation guidance; Temporary Reduction

Budgetary Entry

Debit 4384 Temporary Reduction/Cancellation Returned by Appropriation
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A110 To record in the gaining fund reappropriation authority from an expired or unexpired losing fund to an unexpired gaining fund.

Comment: See USSGL TC-A112 for expired losing fund; see USSGL TC-A106 for unexpired losing fund.

Reference: USSGL implementation guidance; Transactions for SF 133 Reappropriation of Funds

Budgetary Entry

Debit 4150 Reappropriations
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3101 Unexpended Appropriations - Appropriations Received

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

A112 To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund.
Comment: See USSGL TC-A110 for gaining funds. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Reference: USSGL implementation guidance; Transactions for SF 133 Reappropriation of Funds

Budgetary Entry

Debit 4650 Allotments - Expired Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

A114 To record an anticipated appropriation for trust fund expenditure transfer.

Reference: USSGL implementation guidance; Transactions for SF 133 Appropriated Trust Fund Expenditure Transfers

Budgetary Entry

Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A116 To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4510 Apportionments

Proprietary Entry

None

A118 To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment

Proprietary Entry

None

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

- A119 To record anticipated resources in programs exempt from apportionment.
Comment: USSGL account 4690 is used as a funds control mechanism.

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4690 Anticipated Resources - Programs Exempt From Apportionment

Proprietary Entry

None

- A120 To record the allotment of authority.

Budgetary Entry

Debit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

Proprietary Entry

None

- A122 To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.
Comment: USSGL transactions that reference this transaction: A186, A212, A706, A708, B126, C106, C109, C114, C116, C124, C130, C132, C136, C148, C152, C154, C182, C410, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, C650, D108, D110, and D134. USSGL transactions that reference a reversal of this transaction: A712, C604, C608, and C620.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment
Credit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

Proprietary Entry

None

- A123 To record the realization of previously anticipated authority for programs exempt from apportionment.
Comment: USSGL transactions that reference this transaction: A186, A706, A708, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C410, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, C650, D108, D110, and D134. USSGL transactions that reference a reversal for this transaction: A712, C604, C608, and C620.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4690 Anticipated Resources - Programs Exempt From Apportionment
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

- A125 To record a reduction in authority for advance funding made available in the previous year.
Reference: USSGL Implementation guidance; USSGL Advance Funding Scenario

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4119 Other Appropriations Realized

Proprietary Entry

None

- A126 To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).
Comment: Reverse this transaction when authority is released.

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4430 Unapportioned Authority - OMB Deferral

Proprietary Entry

None

- A127 To record budget authority (that is appropriated receipts) temporarily precluded from obligation.
Comment: The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry

None

- A128 To record authority temporarily unavailable pursuant to public law.
Comment: Reverse this transaction if authority becomes available. Refer to F126 for related preclosing entry.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

Proprietary Entry

None

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

- A129 To record spending authority from offsetting collections temporarily precluded from obligation.
Comment: The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry

None

- A131 To record a permanent reduction of borrowing or contract authority.
Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. With USSGL account 4392, use Authority_Type attribute "B" to record reductions of borrowing authority or Authority_Type attribute "C" to record reductions to contract authority. There is no effect on USSGL account 1010, Fund Balance With Treasury, when borrowing authority or contract authority is reduced.
Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4392 Permanent Reduction - New Budget Authority
 Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

None

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

- A132 To record a permanent reduction of unexpended appropriations.
Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4392 Permanent Reduction - New Budget Authority
 Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
 Credit 1010 Fund Balance With Treasury
 Credit 2990 Other Liabilities Without Related Budgetary Obligations

- A133 To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.
Comment: Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185.
Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4392 Permanent Reduction - New Budget Authority
 Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 5745 Appropriated Earmarked Receipts Transferred Out
 Credit 1010 Fund Balance With Treasury

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

A134 To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.

Comment: Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction and cancellation. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 2990 if withdrawal of funds does not occur simultaneously.

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

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4392 Permanent Reduction - New Budget Authority

Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

Credit 2990 Other Liabilities Without Related Budgetary Obligations

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

Comment: When reducing spending authority from offsetting collections, include Authority_Type attribute "S" to ensure proper flow OMB Schedule P. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4382 Temporary Reduction - New Budget Authority

Credit 4383 Temporary Reduction - Prior-Year Balances

Proprietary Entry

None

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

- A136 To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4392 Permanent Reduction - New Budget Authority
 Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
 Credit 1010 Fund Balance With Treasury
 Credit 2990 Other Liabilities Without Related Budgetary Obligations

- A137 To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
Comment: Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4420 Unapportioned Authority - Pending Rescission

Proprietary Entry

None

- A138 To record estimated recoveries of prior-year obligations.

Budgetary Entry

Debit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority
 Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

None

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

A139 To record authority, in a trust or special fund Treasury Appropriation Fund Symbols, temporarily precluded from obligation as a result of a refund collected that is unavailable for obligation.

Reference: USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4399 Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation

Proprietary Entry

None

A140 To record anticipated collections other than refunds.

Comment: Also post USSGL TC-A118.

Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry

Debit 4060 Anticipated Collections From Non-Federal Sources

Debit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

None

A142 To record anticipated nonexpenditure payments to Treasury.

Comment: See USSGL TC-A143 to record anticipated capital transfers with a proprietary contingent liability.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4047 Anticipated Transfers to the General Fund of the Treasury

Proprietary Entry

None

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

A143 To record the anticipation of a capital transfer to repay a portion of a capital investment, or return excess liquidating account funds to Treasury.

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 (including capital transfers) without a proprietary contingent liability. When deemed appropriate by agencies, the proprietary entry below may be used as a preclosing entry in a liquidating fund to adjust cumulative results of operations to zero and create a liability to the General Fund of the Treasury.

Reference: USSGL implementation guidance; Changes Related to Capital Transfers and Repayment of Debt

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4047 Anticipated Transfers to the General Fund of the Treasury

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 2920 Contingent Liabilities
Credit 2970 Resources Payable to Treasury

A146 To record subsidy disbursed by the program fund not previously accrued.

Comment: Applicable to both direct and guaranteed loans. If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

A148 To record decreases to indefinite borrowing authority.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Credit Reform Case Study

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4143 Decreases to Indefinite Borrowing Authority

Proprietary Entry

None

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

A150 To record subsidy payable accrued in the program account.
Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 2179 Contra Liability for Subsidy Payable to the Financing Account
Credit 2170 Subsidy Payable to the Financing Account

A152 To record indefinite or definite borrowing authority.
Comment: To cover reductions of indefinite borrowing authority, see USSGL TC-A148.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4141 Current-Year Borrowing Authority Realized
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A154 To record the realization of borrowing authority that was previously estimated.
Comment: When borrowing authority is estimated, the actual borrowing authority is realized based on the amount obligated. Also post USSGL TC-B306.
Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

Debit 4141 Current-Year Borrowing Authority Realized
Credit 4042 Estimated Indefinite Borrowing Authority

Proprietary Entry

None

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

- A155 To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.
Comment: The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity.
Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

Debit 4119 Other Appropriations Realized
 Credit 4140 Substitution of Borrowing Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3101 Unexpended Appropriations - Appropriations Received

- A156 To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4148 Resources Realized From Borrowing Authority
 Credit 4145 Borrowing Authority Converted to Cash

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 2510 Principal Payable to the Bureau of the Public Debt
 Credit 2520 Principal Payable to the Federal Financing Bank

- A158 To record actual reductions to borrowing authority previously anticipated.

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

Budgetary Entry

Debit 4044 Anticipated Reductions to Borrowing Authority
 Credit 4143 Decreases to Indefinite Borrowing Authority

Proprietary Entry

None

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

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

Comment: The transaction is based on an appropriation or authorizing language that allows such activity and is used in conjunction with USSGL TC-C110.

Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

Debit 4044 Anticipated Reductions to Borrowing Authority

Credit 4140 Substitution of Borrowing Authority

Proprietary Entry

None

A162 To record an estimate of indefinite borrowing authority to cover obligations for the current year.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4042 Estimated Indefinite Borrowing Authority

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A164 To record anticipated reductions to borrowing authority.

Comment: The borrowing authority was previously recorded as unapportioned.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4044 Anticipated Reductions to Borrowing Authority

Proprietary Entry

None

A166 To record definite and indefinite contract authority based on legislation.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

- A168 To record the realization of contract authority that was previously anticipated.
Comment: When contract authority is estimated, the actual contract authority is realized based on the amount obligated. Also post USSGL TC-B306.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized
 Credit 4032 Estimated Indefinite Contract Authority

Proprietary Entry

None

- A169 To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
Comment: The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4135 Contract Authority Liquidated
 Credit 4130 Appropriation To Liquidate Contract Authority Withdrawn

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
 Credit 1010 Fund Balance With Treasury

- A170 To record the warrant liquidating contract authority.
Reference: USSGL implementation guidance; Contract Authority Liquidated by Appropriation From the General Fund

Budgetary Entry

Debit 4138 Appropriation To Liquidate Contract Authority
 Credit 4135 Contract Authority Liquidated

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3101 Unexpended Appropriations - Appropriations Received

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

- A171 To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry

Debit 4138 Appropriation To Liquidate Contract Authority
Credit 4135 Contract Authority Liquidated

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

- A172 To record anticipated actual reductions to contract authority.
Comment: If contract authority was not anticipated, see USSGL TC-A174.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority
Credit 4133 Decreases to Indefinite Contract Authority

Proprietary Entry

None

- A173 To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).
Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry

Debit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4136 Contract Authority To Be Liquidated by Trust Funds

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

A174 To record an unanticipated actual decrease to indefinite contract authority.
Comment: For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4133 Decreases to Indefinite Contract Authority

Proprietary Entry

None

A175 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.

Comment: See USSGL TC-A173 for the appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds.

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

Budgetary Entry

Debit 4136 Contract Authority To Be Liquidated by Trust Funds
Debit 4138 Appropriation To Liquidate Contract Authority
 Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
 Credit 4135 Contract Authority Liquidated

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1330 Receivable for Transfers of Currently Invested Balances

A176 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4032 Estimated Indefinite Contract Authority
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

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

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

Budgetary Entry

Debit 4137 Transfers of Contract Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A178 To record anticipated adjustments/decreases to contract authority.

Comment: Reverse this transaction to increase the anticipated adjustments/reductions to contract authority during the year.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4034 Anticipated Adjustments to Contract Authority

Proprietary Entry

None

A179 To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.

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

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4137 Transfers of Contract Authority

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Currently Invested Balances

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

A180 To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred.

Comment: Refer to USSGL TC-A177 for recording the contract authority previously transferred and establishing the receivable of funds.

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

Budgetary Entry

Debit 4137 Transfers of Contract Authority

Credit 4170 Transfers - Current-Year Authority

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 1010 Fund Balance With Treasury

A181 To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred.

Comment: Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.

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

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4137 Transfers of Contract Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A183 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

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

Budgetary Entry

None

Proprietary Entry

Debit 5745 Appropriated Earmarked Receipts Transferred Out

Credit 1010 Fund Balance With Treasury

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

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

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

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5740 Appropriated Earmarked Receipts Transferred In

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5740 Appropriated Earmarked Receipts Transferred In

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

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5800 Tax Revenue Collected
Credit 5900 Other Revenue

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

A187 To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.

Budgetary Entry

Debit 4132 Substitution of Contract Authority
Credit 4135 Contract Authority Liquidated

Proprietary Entry

None

A188 To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.

Comment: When receipts become available for obligation, see USSGL TC-A190.

Reference: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5800 Tax Revenue Collected
Credit 5900 Other Revenue

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

- A189 To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.
Comment: Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund expenditure account.

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
 Credit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Proprietary Entry

Debit 5745 Appropriated Earmarked Receipts Transferred Out
 Credit 1010 Fund Balance With Treasury

- A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.
Comment: When receipts are originally collected, see USSGL TC-A188.
Reference: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- A192 To record authority made available from receipt or appropriation balances previously precluded from obligation.
Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

- A194 To record authority made available from offsetting collection balances previously precluded from obligation.
Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A129 for the original entry that precluded the obligation.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- A195 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
Comment: See USSGL TC-C422 for accrual entry and USSGL TC-A186 if not accrued.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1320 Employment Benefit Contributions Receivable
 Credit 1340 Interest Receivable
 Credit 1360 Penalties, Fines, and Administrative Fees Receivable

- A196 To record the annualized level of an appropriation provided under a continuing resolution.
Comment: Also post USSGL TC-A197 to record the amount available for obligation under the terms of the continuing resolution.
Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry

Debit 4111 Debt Liquidation Appropriations
 Debit 4112 Liquidation of Deficiency - Appropriations
 Debit 4115 Loan Subsidy Appropriation
 Debit 4117 Loan Administrative Expense Appropriation
 Debit 4119 Other Appropriations Realized
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1090 Fund Balance With Treasury Under a Continuing Resolution
Credit 3101 Unexpended Appropriations - Appropriations Received

A198 To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.

Comment: This transaction is to be used by agencies under a continuing resolution that have received notice that their appropriation bills have been passed and that have received a Treasury Appropriation Warrant. Reverse USSGL TC-A128.

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1090 Fund Balance With Treasury Under a Continuing Resolution
Credit 3101 Unexpended Appropriations - Appropriations Received

A199 To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).

Comment: Reverse this transaction when the enacted level is above the proposed annualized level. Also post USSGL TC-A198.

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

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4111 Debt Liquidation Appropriations
Credit 4112 Liquidation of Deficiency - Appropriations
Credit 4115 Loan Subsidy Appropriation
Credit 4117 Loan Administrative Expense Appropriation
Credit 4119 Other Appropriations Realized

Proprietary Entry

None

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

A202 To record in the financing account an appropriation received for a modification adjustment transfer.
Comment: Also post USSGL TC-A204.

Budgetary Entry

Debit 4125 Loan Modification Adjustment Transfer Appropriation
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5790 Other Financing Sources

A204 To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account.

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

A210 To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).

Comment: See USSGL TC-C142.

Reference: USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

Budgetary Entry

None

Proprietary Entry

Debit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Credit 1010 Fund Balance With Treasury

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

A212 To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account.

Comment: If authority was previously anticipated, see USSGL TC-A122.

Reference: USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5997 Financing Sources Transferred In From Custodial Statement Collections

A250 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund.

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

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
 Credit 1340 Interest Receivable
 Credit 5311 Interest Revenue - Investments

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

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

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

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
Credit 1340 Interest Receivable
Credit 5311 Interest Revenue - Investments

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

A400 - A699 FUNDING - Authority Transfers

A402 To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in based on an apportionment request.

Budgetary Entry

Debit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4450 Unapportioned Authority

Proprietary Entry

None

A404 To record a transfer-out 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: Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. USSGL account 4175 is to be recorded by non-invested Treasury Appropriation Fund Symbol (TAFS). See USSGL TCs-A426 and A430 for invested TAFS. Special funds receiving direct appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A448. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

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

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

Comment: USSGL account 4175 is to be recorded by non- invested Treasury Appropriation Fund Symbol (TAFS). See USSGL TCs-A426 and A430 for invested TAFS. Transfer partners must use USSGL TC-A450. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

A408 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.

Comment: Transfer partners must use USSGL TC-A412. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit 4192 Balance Transfers - Unexpired to Expired

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

A410 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer partners must use USSGL TC-A414. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit 4192 Balance Transfers - Unexpired to Expired

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

A412 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.

Comment: Transfer partners must use USSGL TC-A408. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4192 Balance Transfers - Unexpired to Expired

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

A414 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer partners must use USSGL TC-A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4192 Balance Transfers - Unexpired to Expired

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

A416 To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.

Comment: Credit USSGL account 4450 only in the unique circumstance where an apportionment occurs in the receiving account.

Budgetary Entry

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

- A418 To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation Fund Symbol.
Comment: Also post USSGL TC-A422 to adjust the receivable if USSGL account 4166 was previously established. Also post USSGL TC-A518 to adjust the receivable if USSGL account 4126 was previously established. Refer to the Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4382 Temporary Reduction - New Budget Authority
 Credit 4383 Temporary Reduction - Prior-Year Balances

Proprietary Entry

None

- A420 To record an actual nonexpenditure transfer-in of 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 1330 and 4166 if the budget authority has been realized before the actual transfer of funds.

Budgetary Entry

Debit 4167 Allocations of Realized Authority - Transferred From Invested Balances
 Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1330 Receivable for Transfers of Currently Invested Balances
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In

- A422 To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.
Comment: Also post USSGL TC-A418 to record the budget authority temporarily reduced.

Budgetary Entry

Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances -
 Temporary Reduction
 Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In
 Credit 1330 Receivable for Transfers of Currently Invested Balances

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

A424 To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.

Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Post this transaction in the allocation TAFS. The allocation TAFS simultaneously posts USSGL TC-A418.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

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

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Currently Invested Balances

A428 To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

- 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 2150 and 4166 if the budget authority has been realized prior to the actual transfer of funds.

Budgetary Entry

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

- A432 To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A436. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

- A434 To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use USSGL TC-A438. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

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

A436 To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A432. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A438 To record in the parent agency the receipt of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer partners must use USSGL TC-A434. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

A440 To record in the receiving agency the return 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: The transaction partner must use USSGL TC-A444 to record the parent agency receiving funds from this receiving agency. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Credit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A442 To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: The transaction partner must use USSGL TC-A446 to record the parent agency receiving funds from this receiving agency. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

A444 To record in the parent agency the return 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: The transfer partner must use USSGL TC-A440 to record the receiving agency returning the authority and funds to this parent agency. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 2150 Payable for Transfers of Currently Invested Balances
 Credit 3103 Unexpended Appropriations - Transfers-Out

A446 To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: The transfer partner must use USSGL TC-A442 to record the receiving agency returning the authority and funds to this parent agency. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 2150 Payable for Transfers of Currently Invested Balances
 Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

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

- A448 To record a transfer-in 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: Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A404. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
 Debit 4176 Allocation Transfers of Prior-Year Balances
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3102 Unexpended Appropriations - Transfers-In

- A450 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use TC-A406. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
 Debit 4176 Allocation Transfers of Prior-Year Balances
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In

- A452 To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.
Comment: For the parent appropriation agency, use USSGL TC-A428 for the cash transfer method.

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
 Credit 1330 Receivable for Transfers of Currently Invested Balances

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

A454 To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred.

Budgetary Entry

Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

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

Budgetary Entry

Debit 4650 Allotments - Expired Authority
Credit 4199 Transfer of Expired Expenditure Transfers - Receivable

Proprietary Entry

Debit 5750 Expenditure Financing Sources - Transfers-In
Credit 1335 Expenditure Transfers Receivable

A458 To record the transfer in of expired unobligated expenditure transfers receivable.

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

Budgetary Entry

Debit 4199 Transfer of Expired Expenditure Transfers - Receivable
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

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

- A460 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A464. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry

Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3102 Unexpended Appropriations - Transfers-In

- A462 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A466. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry

Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

- A464 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A460. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Credit 1010 Fund Balance With Treasury

- A466 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A462. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

- A468 To record in the receiving agency the anticipated transfer-in of current-year authority or from prior-year balances.

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

Credit 4450 Unapportioned Authority

Proprietary Entry

None

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

A470 To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated.

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4160 Anticipated Transfers - Current-Year Authority
 Credit 4180 Anticipated Transfers - Prior-Year Balances

Proprietary Entry

None

A472 To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Reference: USSGL implementation guidance; Appropriation Transfers

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority
 Debit 4190 Transfers - Prior-Year Balances
 Credit 4160 Anticipated Transfers - Current-Year Authority
 Credit 4180 Anticipated Transfers - Prior-Year Balances

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3102 Unexpended Appropriations - Transfers-In

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

Comment: Trust and special funds credit USSGL account 5755 to transfer appropriated receipts. Transfer partners must use USSGL TC-A478. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Reference: USSGL implementation guidance; Appropriation Transfers

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority
 Debit 4190 Transfers - Prior-Year Balances
 Credit 4160 Anticipated Transfers - Current-Year Authority
 Credit 4180 Anticipated Transfers - Prior-Year Balances

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

A476 To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A472. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

Credit 4170 Transfers - Current-Year Authority

Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Credit 1010 Fund Balance With Treasury

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

Comment: Trust and special funds debit USSGL account 5765 to transfer appropriated receipts. Transfer partners must use USSGL TC-A474. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

Credit 4170 Transfers - Current-Year Authority

Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

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

A480 To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.
Comment: Transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Appropriation Transfers; Federal Trust Fund Accounting Guide

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority
 Debit 4190 Transfers - Prior-Year Balances
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3102 Unexpended Appropriations - Transfers-In

A482 To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers.
Comment: Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs- A508, A492R, A542, and A546.
Reference: USSGL implementation guidance; Appropriation Transfers; Federal Trust Fund Accounting Guide

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority
 Debit 4190 Transfers - Prior-Year Balances
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

A484 To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.

Comment: Transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
 Credit 4170 Transfers - Current-Year Authority
 Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
 Credit 1010 Fund Balance With Treasury

A486 To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfer.

Comment: Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs- A488, A492, A540 and A544.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4170 Transfers - Current-Year Authority
 Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
 Credit 1010 Fund Balance With Treasury

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

A488 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

Comment: See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A486, A492, A540, and A544.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

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

Comment: This includes transfers from the general fund to a special fund. Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

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

- A492 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
Comment: When appropriate use in conjunction with USSGL TCs-A486, A488, A540 and A544. Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A482, A508, A542, and A546.
Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders

Budgetary Entry

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid
 Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 2110 Accounts Payable
 Credit 1010 Fund Balance With Treasury

- A494 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
Comment: See USSGL TC-A496 for the receiving agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
 Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
 Credit 1410 Advances and Prepayments

- A496 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
Comment: See USSGL TC-A494 for the transferring agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4195 Transfer of Obligated Balances
 Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances and Prepayments
 Credit 3102 Unexpended Appropriations - Transfers-In

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

A498 To record the Federal fund receivable for a trust fund expenditure transfer.
Comment: See USSGL TC-A114 for the anticipation and USSGL TC-A502 for collection of the receivable. Use USSGL account 4215 if the transfer was previously anticipated. Use USSGL account 4450 or 4620 if the transfer was not previously anticipated.

Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

Budgetary Entry

Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
 Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1335 Expenditure Transfers Receivable
 Credit 5750 Expenditure Financing Sources - Transfers-In

A499 To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).

Comment: See USSGL TC-A498 for the original establishment of the receivable. For reductions, see USSGL TC-A418 and TC-A500R for the reduction and adjustment to the corresponding payable in the trust fund TAFS. For cancellations, also post USSGL TC-D120 if canceling prior-year obligated balances. For cancellations, see USSGL TC-D110 budgetary entry and TC-F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL account 4650 in expired TAFS only.

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

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4650 Allotments - Expired Authority
 Debit 4700 Commitments - Programs Subject to Apportionment
 Debit 4720 Commitments - Programs Exempt From Apportionment
 Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

Debit 5750 Expenditure Financing Sources - Transfers-In
 Credit 1310 Accounts Receivable
 Credit 1335 Expenditure Transfers Receivable

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

A500 To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.

Comment: If a reduction occurs, reverse this transaction and also post USSGL TC-A418.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out

Credit 2155 Expenditure Transfers Payable

A502 To record the actual collection of the appropriation trust fund expenditure transfer.

Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

Budgetary Entry

Debit 4255 Appropriation Trust Fund Expenditure Transfers - Collected

Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1335 Expenditure Transfers Receivable

A504 To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.

Comment: See USSGL TC-A500 for the establishment of USSGL account 2155.

Reference: USSGL implementation guidance; Trust Funds Guide

Budgetary Entry

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2155 Expenditure Transfers Payable

Credit 1010 Fund Balance With Treasury

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

A506 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.

Comment: Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

A508 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

Comment: See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A542, and A546.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

Comment: For payments received from a Federal fund (i.e., exchange transactions) that is defined in the budget as expenditure transfers, see USSGL TC-C190.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5750 Expenditure Financing Sources - Transfers-In

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

- A512 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
Comment: For payments made to a Federal fund (that is exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out
 Credit 1010 Fund Balance With Treasury

- A514 To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions.
Comment: Also post USSGL TC-B134. Use USSGL account 5760 for nonexchange expenditure transfers.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out
 Debit 6100 Operating Expenses/Program Costs
 Credit 1010 Fund Balance With Treasury

- A516 To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure 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.
Reference: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

A518 To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.

Comment: Also post USSGL TC-A418 to record the budget authority temporarily reduced. Credit USSGL accounts 1010 and 4128 only if a receivable was not previously established. Refer to the Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt simultaneously posts USSGL TC-A522 in the Treasury-Managed Trust Fund TAFS.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation

Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Credit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A520 To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.

Reference: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Currently Invested Balances

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

A522 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.

Comment: Debit USSGL accounts 1010 and 4129 only if a payable was not previously established. Also may be permissible to credit USSGL account 5755 instead of account 5765 when reversing a payable resulting from the cancellation of unobligated balances. 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; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry

Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary
Reduction/Cancellation

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

A524 To record a nonexpenditure transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as receivables.

Comment: Refer to USSGL TC-A516 for establishing the receivable.

Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

- A526 To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables.
Comment: Refer to USSGL TC-A520 for establishing the payable.
Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable
 Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances
 Credit 1010 Fund Balance With Treasury

- A528 To record a nonexpenditure transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund 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.

Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In

- A530 To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.

Comment: Reverse this transaction in the invested TAFS when the recipient TAFS cancels and returns the fund balance to the invested TAFS.

Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
 Credit 1010 Fund Balance With Treasury

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

A531 To record a nonexpenditure transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.

Comment: Reverse this transaction in the invested TAFS when the recipient TAFS cancels and returns the fund balance to the invested TAFS.

Reference: USSGL implementation guidance; Cancellations – Available Trust or Special Funds With Invested Relationships

Budgetary Entry

Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A532 To record the receivable for amounts to be transferred in of unrealized nonexpenditure 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 Appropriation Transfers

Budgetary Entry

Debit 4171 Nonallocation Transfers of Invested Balances - Receivable
 Credit 4160 Anticipated Transfers - Current-Year Authority

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

A534 To record the payable for amounts to be transferred in of unrealized nonexpenditure 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 Appropriation Transfers

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4172 Nonallocation Transfers of Invested Balances - Payable

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 2150 Payable for Transfers of Currently Invested Balances

A536 To record the actual transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."

Comment: Refer to USSGL TC-A532 for the establishment of the receivable.

Reference: USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Appropriation Transfers

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority
Debit 4173 Nonallocation Transfers of Invested Balances - Transferred
Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A538 To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."

Comment: Refer to USSGL TC-A534 for the establishment of the payable.

Reference: USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Appropriation Transfers

Budgetary Entry

Debit 4172 Nonallocation Transfers of Invested Balances - Payable
Credit 4170 Transfers - Current-Year Authority
Credit 4173 Nonallocation Transfers of Invested Balances - Transferred

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

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

- A540 To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
Comment: Transfer of USSGL accounts 4126, 4166, 4171, 4225, 4251 and 4287 respectively. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A544.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

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

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

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

Credit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Credit 4233 Reimbursements and Other Income Earned - Receivable - Transferred

Credit 4234 Other Federal Receivables - Transferred

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

- A542 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.
Comment: Transfer or USSGL accounts 4126, 4166, 4171, 4225, 4251, and 4287 respectively. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A546.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

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

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

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

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred

Debit 4234 Other Federal Receivables - Transferred

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Credit 1010 Fund Balance With Treasury

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

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

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

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4230 Unfilled Customer Orders Without Advance - Transferred

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

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

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

Budgetary Entry

Debit 4230 Unfilled Customer Orders Without Advance - Transferred

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Credit 1010 Fund Balance With Treasury

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

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

Reference: USSGL implementation guidance; Transfer of USSGL Account 4802

Budgetary Entry

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1410 Advances and Prepayments

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

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

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

Reference: USSGL implementation guidance; Transfer of USSGL Account 4802

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances and Prepayments

Credit 5720 Financing Sources Transferred In Without Reimbursement

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

Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4231 Unfilled Customer Orders With Advance - Transferred

Proprietary Entry

None

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

Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry

Debit 4231 Unfilled Customer Orders With Advance - Transferred

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

None

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

A700 - A799 FUNDING - Reimbursables and Other Income

A702 To record anticipated reimbursements.

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

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

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

Budgetary Entry

Debit 4221 Unfilled Customer Orders Without Advance

Debit 4222 Unfilled Customer Orders With Advance

Credit 4132 Substitution of Contract Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2310 Liability for Advances and Prepayments

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

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

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4221 Unfilled Customer Orders Without Advance

Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

None

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

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

Budgetary Entry

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

Proprietary Entry

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

- A710 To record earned revenue in the performing agency related to a reimbursable agreement or other income.

Comment: See USSGL TC-C182

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

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

Proprietary Entry

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

- A712 To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.

Comment: Use USSGL account 4871 if the amount was previously obligated or USSGL account 4210 if the amount was not previously obligated. Reverse USSGL TC-A122 if the refund was not previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income
 Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
 Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

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

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

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

Comment: The ordering agency uses USSGL TC-B406.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4251 Reimbursements and Other Income Earned - Receivable

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

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

B100 - B299 DISBURSEMENTS AND PAYABLES - Payments/Purchases

B102 To record payment of payroll.

Comment: For amounts paid by a direct appropriation, also post USSGL TC-B134. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 (see USSGL TC-D514), when the costs are capitalized to the appropriate "in-process" type asset accounts. Note: Agency systems may accumulate payroll in USSGL account 6100 during the year and distribute those costs to the various "in-process" accounts at yearend. Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs-B604, E104, and E106.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 1010 Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.

Comment: Also requires the reclassification of expenses from unfunded to funded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government"

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2610 Actuarial Pension Liability
Credit 1010 Fund Balance With Treasury

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

B104 To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.

Comment: Also post USSGL TC-C428, which establishes the loan receivable after default.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2180 Loan Guarantee Liability

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

B105 To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.

Comment: Agencies must use all the USSGL accounts indicated in this transaction. Each debit and credit must be in the same amount. If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-A150 to record the subsidy payable previously accrued for this program fund.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2170 Subsidy Payable to the Financing Account

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

Credit 2179 Contra Liability for Subsidy Payable to the Financing Account

B106 To record subsidy disbursement from the program account to the financing account not previously obligated.

Comment: If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

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

- B107 To record payment and disbursement of funds.
Comment: If for an amount paid by a direct appropriation, also post USSGL TC-B134.

Budgetary Entry

Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

- B108 To record a loss in the imprest fund.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 7290 Other Losses
Credit 1010 Fund Balance With Treasury

- B109 To record payment of interest not previously accrued.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B418 for accrued interest.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 1010 Fund Balance With Treasury

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

- B110 To record a confirmed disbursement schedule.
Comment: Clearing from unpaid to paid.

Budgetary Entry

Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2110 Accounts Payable
Debit 2120 Disbursements in Transit
Debit 2130 Contract Holdbacks
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2940 Capital Lease Liability
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1010 Fund Balance With Treasury

- B112 To record accrued interest paid.
Comment: See USSGL TC-B418 for the accrued liability.

Budgetary Entry

Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2140 Accrued Interest Payable
Credit 1010 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 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1559 Foreclosed Property - Allowance
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 1010 Fund Balance With Treasury

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

B116 To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.

Comment: This transaction is applicable to guaranteed loans.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1551 Foreclosed Property

Credit 1010 Fund Balance With Treasury

B118 To record a tax refund paid by the collecting agency. These refunds are reported as reductions to offsetting collections.

Comment: If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

Proprietary Entry

Debit 5890 Tax Revenue Refunds

Credit 1010 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) that was previously anticipated and where a contingent liability was previously recorded.

Comment: See USSGL TC-B136 for capital transfers from liquidating accounts.

Reference: USSGL implementation guidance; Changes Related to Capital Transfers and Repayment of Debt

Budgetary Entry

Debit 4047 Anticipated Transfers to the General Fund of the Treasury

Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority

Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry

Debit 2920 Contingent Liabilities

Credit 1010 Fund Balance With Treasury

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

B120 To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

Comment: If not anticipated, debit USSGL account 4450 or 4620.

Budgetary Entry

Debit 4047 Anticipated Transfers to the General Fund of the Treasury
 Credit 4146 Actual Repayments of Debt, Current-Year Authority
 Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit 2110 Accounts Payable
 Debit 2510 Principal Payable to the Bureau of the Public Debt
 Debit 2520 Principal Payable to the Federal Financing Bank
 Credit 1010 Fund Balance With Treasury

B121 To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4146 Actual Repayments of Debt, Current-Year Authority
 Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit 2510 Principal Payable to the Bureau of the Public Debt
 Debit 2520 Principal Payable to the Federal Financing Bank
 Credit 1010 Fund Balance With Treasury

B122 To record repayments of other debt.

Comment: Also post USSGL TC-B134 if funded by a direct appropriation. This transaction is applicable to redemptions.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2590 Other Debt
 Credit 1010 Fund Balance With Treasury

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

B123 To record in the issuing entity, the sale of Federal securities at par value.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

B124 To record the purchase of Federal securities acquired at par value.

Comment: Also post USSGL TC-B129 if accrued interest is purchased.

Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1010 Fund Balance With Treasury

B125 To record in the issuing entity, the sale of Federal securities acquired at a premium.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

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

- B126 To record the purchase of Federal securities acquired at a premium.
Comment: Special and trust funds use USSGL account 4114. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection
 Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
 Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1010 Fund Balance With Treasury

- B127 To record in the issuing entity, the sale of Federal securities at a discount.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
 Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

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

- B128 To record the purchase of Federal securities acquired at a discount.
Comment: Also post USSGL TC-B129 if accrued interest is purchased.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 1010 Fund Balance With Treasury
 Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

- B129 To record the purchase of accrued interest on Treasury securities.

Budgetary Entry

Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1340 Interest Receivable
 Credit 1010 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"

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1549 Forfeited Property - Allowance
 Credit 1010 Fund Balance With Treasury

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

- 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, B402, B404, B406, B412, B418, B428, B430, B436, B438, B604, C408, D106, D114, D116, D126, D132, E102, E104, E106, E108, E117, E204, and E412. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D102, D104, D108, D110, D134, and F128.
Reference: USSGL implementation guidance; Appropriations Used

Budgetary Entry

None

Proprietary Entry

Debit 3107 Unexpended Appropriations - Used
 Credit 5700 Expended Appropriations

- B136 To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.
Comment: See Office of Management and Budget Circular No. A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts.
Reference: USSGL implementation guidance; Credit Reform Liquidating Account Case Study

Budgetary Entry

Debit 4047 Anticipated Transfers to the General Fund of the Treasury
 Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
 Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry

Debit 2970 Resources Payable to Treasury
 Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
 Credit 1010 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 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
 Credit 1010 Fund Balance With Treasury

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

- B140 To record the purchase of foreign currency by a disbursing officer.
Comment: This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance "Accounting for Purchased Foreign Currency," which can be acquired on the USSGL Web site. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance "Accounting for Purchased Foreign Currency"
- Budgetary Entry**
None
- Proprietary Entry**
Debit 1200 Foreign Currency
Credit 1190 Other Cash
- B142 To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
Comment: This entry should be made by agencies that have their own disbursing authority. At the time of the foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance "Accounting for Purchased Foreign Currency"), which can be acquired on the USSGL Web site. Agencies that do not have their own disbursing authority also may refer to the implementation guidance mentioned above. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance "Accounting for Purchased Foreign Currency"
- Budgetary Entry**
None
- Proprietary Entry**
Debit 2310 Liability for Advances and Prepayments
Credit 1200 Foreign Currency
- B150 To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.
Comment: To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC- C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.
- Budgetary Entry**
None
- Proprietary Entry**
Debit 1130 Funds Held by the Public
Credit 1010 Fund Balance With Treasury

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

- B152 To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).
Comment: If this purchase is an immediate reinvestment of the proceeds of a sale of non-BPD securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC-G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1130 Funds Held by the Public

- B154 To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.
Comment: An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
 Credit 1130 Funds Held by the Public

U.S. Government Standard General Ledger
Account Transactions**B300 - B399 DISBURSEMENTS AND PAYABLES - Commitments/Undelivered Orders/Expended Authority - Unpaid**

B302 To record a commitment of unobligated amounts in programs subject to apportionment.

Comment: To decrease the commitment, reverse this transaction.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4700 Commitments - Programs Subject to Apportionment

Proprietary Entry

None

B304 To record a commitment of unobligated balances in programs exempt from apportionment.

Comment: To decrease the commitment, reverse this transaction.

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4720 Commitments - Programs Exempt From Apportionment

Proprietary Entry

None

B306 To record current-year undelivered orders without an advance.

Comment: To decrease obligation in the current year, reverse this transaction.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

U.S. Government Standard General Ledger
Account Transactions

B308 To record current-year undelivered orders with an advance.
Comment: See USSGL TC-B604 for the expense.

Budgetary Entry

- Debit 4610 Allotments - Realized Resources
- Debit 4620 Unobligated Funds Exempt From Apportionment
- Debit 4700 Commitments - Programs Subject to Apportionment
- Debit 4720 Commitments - Programs Exempt From Apportionment
- Debit 4801 Undelivered Orders - Obligations, Unpaid
- Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

- Debit 1410 Advances and Prepayments
- Credit 1010 Fund Balance With Treasury

B310 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

- Debit 4700 Commitments - Programs Subject to Apportionment
- Credit 4610 Allotments - Realized Resources
- Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

B312 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

- Debit 4720 Commitments - Programs Exempt From Apportionment
- Credit 4620 Unobligated Funds Exempt From Apportionment
- Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

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

B314 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

B316 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

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

B400 - B599 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities

B402 To record the delivery of goods or services and to accrue a liability.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. 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 the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117. Assume a title is passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases.

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2210 Accrued Funded Payroll and Leave

Credit 2211 Withholdings Payable

Credit 2213 Employer Contributions and Payroll Taxes Payable

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

B404 To record a downward adjustment of a current-year unpaid undelivered order.

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

- B406 To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.
Comment: If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. 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 the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117. Assume a title is passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements, and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1832 Internal-Use Software in Development
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant, and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6900 Nonproduction Costs
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks

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

B408 To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable

Debit 2130 Contract Holdbacks

Debit 2160 Entitlement Benefits Due and Payable

Debit 2190 Other Liabilities With Related Budgetary Obligations

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 2120 Disbursements in Transit

B410 To record the delivery of goods or services for construction.

Budgetary Entry

None

Proprietary Entry

Debit 1720 Construction-in-Progress

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

B412 To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.

Comment: This transaction is simultaneously posted with USSGL TC-D145. Also post USSGL TC-B134.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 2110 Accounts Payable

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

B416 To record the collecting agency's estimated accrued tax refunds payable and related interest.
Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

None

Proprietary Entry

Debit 5890 Tax Revenue Refunds

Debit 6330 Other Interest Expenses

Credit 2110 Accounts Payable

Credit 2140 Accrued Interest Payable

Credit 2190 Other Liabilities With Related Budgetary Obligations

B418 To record the accrual of interest expenses incurred, not yet paid.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank

Debit 6320 Interest Expenses on Securities

Debit 6330 Other Interest Expenses

Credit 2140 Accrued Interest Payable

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

B420 To record the liability for cost to be funded in the future.
Comment: Reverse accruals at the beginning of the next accounting period. See USSGL TC-B402 to record currently funded capital lease liability.

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses
 Credit 2160 Entitlement Benefits Due and Payable
 Credit 2170 Subsidy Payable to the Financing Account
 Credit 2190 Other Liabilities With Related Budgetary Obligations
 Credit 2220 Unfunded Leave
 Credit 2290 Other Unfunded Employment Related Liability
 Credit 2610 Actuarial Pension Liability
 Credit 2620 Actuarial Health Insurance Liability
 Credit 2630 Actuarial Life Insurance Liability
 Credit 2690 Other Actuarial Liabilities
 Credit 2990 Other Liabilities Without Related Budgetary Obligations
 Credit 2995 Estimated Cleanup Cost Liability

B422 To record the unfunded FECA liability and unfunded unemployment liability.
Comment: Unfunded FECA liability and unfunded unemployment for Federal employees should be reversed when the funding is received.

Budgetary Entry

None

Proprietary Entry

Debit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority
 (Unobligated)
 Credit 2225 Unfunded FECA Liability
 Credit 2290 Other Unfunded Employment Related Liability

B424 To record a contingent liability.
Comment: Reverse this entry when realization indicates no contingent liability.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses
 Debit 7290 Other Losses
 Credit 2920 Contingent Liabilities

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

- B426 To record an increase in actuarial liabilities for benefit plans.
Comment: Reverse this entry for a decrease.
Reference: USSGL implementation guidance; FECA Liability

Budgetary Entry

None

Proprietary Entry

Debit 7600 Changes in Actuarial Liability
 Credit 2650 Actuarial FECA Liability
 Credit 2690 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

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1551 Foreclosed Property
 Credit 2110 Accounts Payable

- B430 To record the inventory purchased for a resale under historical cost (title was passed).
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC G122 to track purchases.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1521 Inventory Purchased for Resale
 Credit 2110 Accounts Payable

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

B432 To record the fair market value of real and intangible forfeited property.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
Credit 2320 Other Deferred Revenue

B434 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
Credit 2320 Other Deferred Revenue

B436 To record the funded portion of cleanup costs that was previously estimated.
Comment: If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Also post USSGL TC-B134 for appropriations used.
Reference: USSGL implementation guidance; Environmental Cleanup Cost Case Study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 2995 Estimated Cleanup Cost Liability
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 6800 Future Funded Expenses

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

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 G124 to track purchases.

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1810 Assets Under Capital Lease

Credit 2940 Capital Lease Liability

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

B600 - B699 DISBURSEMENTS AND PAYABLES - Advances and Prepayments

B602 To record revenue received in advance.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

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

B604 To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.

Comment: See USSGL TC-A710 to see the reimbursable authority and USSGL TC-B308 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TCs G120, G122, and G124 to track purchases.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6400 Benefit Expense

Debit 6900 Nonproduction Costs

Credit 1410 Advances and Prepayments

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

C100 - C399 COLLECTIONS AND RECEIVABLES - Receipts

- C101 To record the transfer of recognized subsidy from the program fund to the financing fund.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide
- Budgetary Entry**
Debit 4221 Unfilled Customer Orders Without Advance
Credit 4070 Anticipated Collections From Federal Sources
- Proprietary Entry**
None
- C102 To record service in kind provided by non-Federal sources.
- Budgetary Entry**
None
- Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 5610 Donated Revenue - Nonfinancial Resources
- C103 To record the collection of subsidy costs in the financing account.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide
- Budgetary Entry**
Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources
Credit 4221 Unfilled Customer Orders Without Advance
- Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

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

- C104 To record the collection of subsidy for loan modification costs in the financing account.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1399 Allowance for Subsidy
Credit 2180 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 authority not previously anticipated.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

- C108 To record the receipts reported into deposit funds and clearing accounts.
Comment: See USSGL TC-C152

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1190 Other Cash
Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

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

- C109 To record the receipt of previously anticipated collections.
Comment: See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

- Debit 4260 Actual Collections of "governmental-type" Fees
- Debit 4261 Actual Collections of Business-Type Fees
- Debit 4262 Actual Collections of Loan Principal
- Debit 4263 Actual Collections of Loan Interest
- Debit 4264 Actual Collections of Rent
- Debit 4265 Actual Collections From Sale of Foreclosed Property
- Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
- Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
- Debit 4273 Interest Collected From Treasury
- Debit 4276 Actual Collections From Financing Fund
- Debit 4277 Other Actual Collections - Federal
 - Credit 4060 Anticipated Collections From Non-Federal Sources
 - Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

- Debit 1010 Fund Balance With Treasury
 - Credit 1310 Accounts Receivable
 - Credit 1320 Employment Benefit Contributions Receivable
 - Credit 1340 Interest Receivable
 - Credit 1350 Loans Receivable
 - Credit 1399 Allowance for Subsidy
 - Credit 1551 Foreclosed Property
 - Credit 5100 Revenue From Goods Sold
 - Credit 5200 Revenue From Services Provided
 - Credit 5310 Interest Revenue - Other
 - Credit 5311 Interest Revenue - Investments
 - Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 - Credit 5320 Penalties, Fines, and Administrative Fees Revenue
 - Credit 5400 Benefit Program Revenue
 - Credit 5500 Insurance and Guarantee Premium Revenue
 - Credit 5900 Other Revenue

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

- C110 To reclassify collections to liquidate prior-year deficiency.
Reference: USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

Budgetary Entry

Debit 4212 Liquidation of Deficiency - Offsetting Collections
 Credit 4260 Actual Collections of "governmental-type" Fees
 Credit 4261 Actual Collections of Business-Type Fees
 Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
 Credit 4277 Other Actual Collections - Federal

Proprietary Entry

None

- 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-B206 for application of an advance.

Budgetary Entry

Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
 Credit 4610 Allotments - Realized Resources
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1410 Advances and Prepayments

- C114 To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 2320 Other Deferred Revenue

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

- C116 To record in the financing fund unearned fees collected for undisbursed loans.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry

Debit 4261 Actual Collections of Business-Type Fees
 Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 2320 Other Deferred Revenue

- C117 To record in the financing fund fees collected when loans are disbursed.
Comment: Fees are earned by loan guarantees when the third party disburses.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry

Debit 4261 Actual Collections of Business-Type Fees
 Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 2180 Loan Guarantee Liability

- C118 To record in the financing fund fees earned when loans are disbursed.
Comment: Fees are earned by loan guarantees when the third party disburses.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

None

Proprietary Entry

Debit 2320 Other Deferred Revenue
 Credit 1399 Allowance for Subsidy
 Credit 2180 Loan Guarantee Liability

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

- C120 To record the maturity of Federal securities acquired at par value.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

- C122 To record the maturity of Federal securities acquired at a premium.
Comment: At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E117 for the amortization transaction.

Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities**Budgetary Entry**

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

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

C124 To record the maturity of Federal securities acquired at a discount.

Comment: At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E117 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Debit 4273 Interest Collected From Treasury

Credit 4070 Anticipated Collections From Federal Sources

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

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

C126 To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account.

Comment: USSGL TC-C410 must have previously been recorded.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4271 Actual Program Fund Subsidy Collected

Credit 4281 Actual Program Fund Subsidy Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 2950 Liability for Subsidy Related to Undisbursed Loans

Credit 1310 Accounts Receivable

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1410 Advances and Prepayments

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

C132 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TCs G120, G122, and G124 to track purchases.

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6900 Nonproduction Costs

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

C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

Comment: Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid
 Credit 4610 Allotments - Realized Resources
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1571 Stockpile Materials Held in Reserve
 Credit 1572 Stockpile Materials Held for Sale
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 1990 Other Assets
 Credit 6100 Operating Expenses/Program Costs
 Credit 6500 Cost of Goods Sold
 Credit 6900 Nonproduction Costs

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

- C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
Comment: USSGL TC-C414 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Also post USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.
Reference: For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4070 Anticipated Collections From Federal Sources
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable

- C137 To record the restitution of the imprest fund loss.
Comment: Reverse USSGL TC-B134 for direct appropriations.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid
 Credit 4610 Allotments - Realized Resources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 1310 Accounts Receivable
 Credit 7290 Other Losses

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

- C138 To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
Comment: See USSGL TC-C414 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations and USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.
- Budgetary Entry**
 Debit 4902 Delivered Orders - Obligations, Paid
 Credit 4610 Allotments - Realized Resources
 Credit 4620 Unobligated Funds Exempt From Apportionment
- Proprietary Entry**
 Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
- C139 To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.
Comment: Also post USSGL TC-D582 to reclassify the reduction of expenses from unfunded to funded. Reverse USSGL TC-B134.
Reference: USSGL guidance; Federal Employee Health Benefit/Leave Without Pay Status.
- Budgetary Entry**
 Debit 4902 Delivered Orders - Obligations, Paid
 Credit 4610 Allotments - Realized Resources
 Credit 4620 Unobligated Funds Exempt From Apportionment
- Proprietary Entry**
 Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
- C140 To record the collection of receivables from Federal sources.
- Budgetary Entry**
 Debit 4273 Interest Collected From Treasury
 Debit 4277 Other Actual Collections - Federal
 Credit 4283 Interest Receivable From Treasury
 Credit 4287 Other Federal Receivables
- Proprietary Entry**
 Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1340 Interest Receivable

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

C141 To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous 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 1010 Fund Balance With Treasury
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Credit 5320 Penalties, Fines, and Administrative Fees Revenue
 Credit 5800 Tax Revenue Collected
 Credit 5900 Other Revenue

C142 To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.

Comment: To record revenue, see USSGL TC-C141. To reduce the custodial liability for amounts transferred out, see USSGL TC-A210.

Budgetary Entry

None

Proprietary Entry

Debit 5990 Collections for Others
 Credit 2980 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: Also post USSGL TCs-D584 and D586 (if related to tax revenue) to reclassify revenue from accrued to collected. For other than IRS. If revenue was not previously accrued, see USSGL TC-C141. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1325 Taxes Receivable
 Credit 1340 Interest Receivable
 Credit 1360 Penalties, Fines, and Administrative Fees Receivable

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

- C144 To record the undeposited collections for funds that do not require budgetary reporting.
Comment: Reverse entry upon disposition of undeposited collections.

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections

Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

- C146 To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.
Comment: For budgetary impact, see USSGL TC-C148.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1110 Undeposited Collections

- C148 To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.
Comment: Other than from reimbursable agreement, see USSGL TC-A500s. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1110 Undeposited Collections

- C150 To record the receipt of other cash.
Comment: See USSGL TC-C108.

Budgetary Entry

None

Proprietary Entry

Debit 1190 Other Cash

Debit 1195 Other Monetary Assets

Credit 2990 Other Liabilities Without Related Budgetary Obligations

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

- C152 To record unapplied receipts into fund symbols that require budgetary reporting.
Comment: If not deposited in account fund symbol, see USSGL TC-C108. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
 Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

- C154 To record the collections of unaccrued interest on loans from non-Federal sources.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4263 Actual Collections of Loan Interest
 Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

- C158 To record cash donations as budgetary resources, as allowed by law.
Comment: See USSGL TC-C402 and/or TC-C434 for cash donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5600 Donated Revenue - Financial Resources

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

- C161 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
Comment: Use only for pre-Credit Reform.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

None

Proprietary Entry

Debit 1551 Foreclosed Property
 Debit 7210 Losses on Disposition of Assets - Other
 Credit 1340 Interest Receivable
 Credit 1350 Loans Receivable
 Credit 7110 Gains on Disposition of Assets - Other

- C162 To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.
Comment: This transaction does not include bad debt.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

None

Proprietary Entry

Debit 1551 Foreclosed Property
 Credit 1340 Interest Receivable
 Credit 1350 Loans Receivable

- C163 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
Comment: Use only for post-Credit Reform.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy
 Debit 1551 Foreclosed Property
 Credit 1010 Fund Balance With Treasury
 Credit 1340 Interest Receivable
 Credit 1350 Loans Receivable
 Credit 1399 Allowance for Subsidy

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

C164 To record non-cash assets donated by the public.

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1525 Inventory - Raw Materials
 Debit 1527 Inventory - Finished Goods
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1730 Buildings, Improvements, and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant, and Equipment
 Credit 5610 Donated Revenue - Nonfinancial Resources

C166 To record a monetary instrument, including undeposited seized cash.

Comment: When seized cash is deposited, see USSGL TC-D586.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1531 Seized Monetary Instruments
 Credit 2990 Other Liabilities Without Related Budgetary Obligations

C170 To record the movement of seized cash from a deposit fund to a special receipt account upon forfeiture.

Reference: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections
 Credit 1532 Seized Cash Deposited

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

C172 To record a revenue for forfeited cash deposited to the forfeiture fund.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5900 Other Revenue

C174 To record undeposited cash that was forfeited.
Comment: Reverse USSGL TC-C166.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections
 Credit 5900 Other Revenue

C176 To record cash deposited after forfeiture.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1110 Undeposited Collections

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

C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
Credit 1310 Accounts Receivable

C180 To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.

Comment: Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1359 Allowance for Loss on Loans Receivable
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1350 Loans Receivable

C182 To record a collection in the performing agency related to a reimbursable agreement or other unearned income.

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; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4222 Unfilled Customer Orders With Advance
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

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

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

- C184 To record in the performing agency an advance received after a reimbursable agreement was established.
Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4222 Unfilled Customer Orders With Advance
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2310 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 4252 Reimbursements and Other Income Earned - Collected
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

- C188 To record the collection of revenue into unavailable special fund receipt accounts.
Comment: See USSGL TCs-A183 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.
Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5900 Other Revenue

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

- C190 To record in a trust fund payments received from a Federal fund relating to exchange transactions.
Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A510 for nonexchange expenditure transfers-in.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5200 Revenue From Services Provided
 Credit 5400 Benefit Program Revenue

- C192 To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
 Credit 5600 Donated Revenue - Financial Resources

- C194 To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
 Debit 7290 Other Losses
 Credit 1310 Accounts Receivable

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

C400 - C599 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue

C402 To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account.

Comment: Also post USSGL TC-C404. This is custodial activity. Penalties and fines revenue accrued as an accounts receivable are other than those associated with bad debt; see USSGL TC-C434.

Reference: USSGL implementation guidance; Miscellaneous Receipts

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1325 Taxes Receivable

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5801 Tax Revenue Accrual Adjustment

Credit 5900 Other Revenue

C404 To record contra-revenue in the amount of revenue accrued and establish a custodial liability.

Comment: Also post USSGL TC-C402.

Budgetary Entry

None

Proprietary Entry

Debit 5991 Accrued Collections for Others

Credit 2980 Custodial Liability

C406 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.

Comment: Applicable to guaranteed loans

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1010 Fund Balance With Treasury

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

- C408 To record in the financing fund the disbursement of direct loans.
Comment: If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1350 Loans Receivable
Credit 1010 Fund Balance With Treasury

- C410 To record binding loan contracts and subsidy receivables accrued 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.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4281 Actual Program Fund Subsidy Receivable
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable
Credit 2950 Liability for Subsidy Related to Undisbursed Loans

- C412 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4285 Receivable From the Liquidating Fund
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable
Credit 1399 Allowance for Subsidy

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

C414 To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected.

Comment: USSGL TC-C136 records the collection. USSGL account 6790 includes, but is not limited to, vendor overpayments and benefit overpayments. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

- Credit 1511 Operating Materials and Supplies Held for Use
- Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Credit 1522 Inventory Held in Reserve for Future Sale
- Credit 1525 Inventory - Raw Materials
- Credit 1526 Inventory - Work-in-Process
- Credit 1527 Inventory - Finished Goods
- Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Credit 1571 Stockpile Materials Held in Reserve
- Credit 1572 Stockpile Materials Held for Sale
- Credit 1591 Other Related Property
- Credit 1711 Land and Land Rights
- Credit 1712 Improvements to Land
- Credit 1720 Construction-in-Progress
- Credit 1730 Buildings, Improvements, and Renovations
- Credit 1740 Other Structures and Facilities
- Credit 1750 Equipment
- Credit 1810 Assets Under Capital Lease
- Credit 1820 Leasehold Improvements
- Credit 1830 Internal-Use Software
- Credit 1832 Internal-Use Software in Development
- Credit 1840 Other Natural Resources
- Credit 1890 Other General Property, Plant, and Equipment
- Credit 1990 Other Assets
- Credit 6500 Cost of Goods Sold
- Credit 6790 Other Expenses Not Requiring Budgetary Resources
- Credit 6900 Nonproduction Costs

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

C416 To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4283 Interest Receivable From Treasury

Debit 4287 Other Federal Receivables

Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable

Debit 1360 Penalties, Fines, and Administrative Fees Receivable

Credit 5310 Interest Revenue - Other

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5900 Other Revenue

C418 To record interest receivable on securities.

Budgetary Entry

None

Proprietary Entry

Debit 1340 Interest Receivable

Credit 5311 Interest Revenue - Investments

U.S. Government Standard General Ledger
Account Transactions

C420 To record accrued revenue from non-Federal sources other than for reimbursables, non-revolving trust funds, special funds, and custodial activity.

Comment: These are not budgetary resources until collected.

Budgetary Entry

None

Proprietary Entry

- Debit 1310 Accounts Receivable
- Debit 1320 Employment Benefit Contributions Receivable
- Debit 1340 Interest Receivable
- Debit 1360 Penalties, Fines, and Administrative Fees Receivable
 - Credit 5310 Interest Revenue - Other
 - Credit 5311 Interest Revenue - Investments
 - Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 - Credit 5320 Penalties, Fines, and Administrative Fees Revenue
 - Credit 5400 Benefit Program Revenue
 - Credit 5500 Insurance and Guarantee Premium Revenue
 - Credit 5900 Other Revenue

C422 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.

Comment: These are not budgetary resources until collected.

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

Budgetary Entry

None

Proprietary Entry

- Debit 1310 Accounts Receivable
- Debit 1320 Employment Benefit Contributions Receivable
- Debit 1340 Interest Receivable
- Debit 1360 Penalties, Fines, and Administrative Fees Receivable
 - Credit 5200 Revenue From Services Provided
 - Credit 5310 Interest Revenue - Other
 - Credit 5311 Interest Revenue - Investments
 - Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 - Credit 5320 Penalties, Fines, and Administrative Fees Revenue
 - Credit 5400 Benefit Program Revenue
 - Credit 5500 Insurance and Guarantee Premium Revenue
 - Credit 5800 Tax Revenue Collected
 - Credit 5900 Other Revenue

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

- C424 To record establishment of current-period earnings on income received in advance.
Comment: See USSGL TC-B602 for collection entry.

Budgetary Entry

None

Proprietary Entry

Debit 2320 Other Deferred Revenue
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5900 Other Revenue

- C426 To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.
Comment: See USSGL TC-C114 for collection entry.

Budgetary Entry

None

Proprietary Entry

Debit 2320 Other Deferred Revenue
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

- C428 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
Comment: Applicable to activity for guaranteed loans.

Budgetary Entry

None

Proprietary Entry

Debit 1340 Interest Receivable
Debit 1350 Loans Receivable
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

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

- C430 To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
Comment: This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way the Department of Defense accounts for repairable items involving trade-ins. Accounts receivable represents the cash amount the vehicle procurer will receive from the customer. Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to a trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4251 Reimbursements and Other Income Earned - Receivable
 Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1523 Inventory Held for Repair
 Credit 1529 Inventory - Allowance
 Credit 5100 Revenue From Goods Sold
 Credit 5790 Other Financing Sources

- C432 To record loans other than credit reform.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1350 Loans Receivable
 Credit 1010 Fund Balance With Treasury

- C434 To record the accrual of custodial interest revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account.
Comment: This is custodial activity. Also post USSGL TC-C404. For custodial revenue other than interest, see USSGL TC-C402.
Reference: USSGL implementation guidance; Miscellaneous Receipts

Budgetary Entry

None

Proprietary Entry

Debit 1340 Interest Receivable
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

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

- C436 To record the accrual of custodial penalties and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account.
Comment: This is custodial activity. Also post USSGL TC-C404. For custodial revenue other than penalties and administrative fees revenue, see USSGL TC-C402.
Reference: USSGL implementation guidance; Miscellaneous Receipts

Budgetary Entry

None

Proprietary Entry

Debit 1360 Penalties, Fines, and Administrative Fees Receivable
 Credit 5320 Penalties, Fines, and Administrative Fees Revenue

- C438 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Credit 1399 Allowance for Subsidy
 Credit 2180 Loan Guarantee Liability
 Credit 5310 Interest Revenue - Other

- C440 To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Credit 1200 Foreign Currency

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

C600 - C799 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)

- C602 To record the sale of Federal securities 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-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

- Debit 4114 Appropriated Trust or Special Fund Receipts
- Debit 4273 Interest Collected From Treasury
 - Credit 4070 Anticipated Collections From Federal Sources
 - Credit 4120 Appropriations Anticipated - Indefinite
 - Credit 4394 Receipts Unavailable for Obligation Upon Collection
 - Credit 4450 Unapportioned Authority
 - Credit 4510 Apportionments
 - Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

- Debit 1010 Fund Balance With Treasury
- Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 - Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 - Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 - Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 - Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 - Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
 - Credit 7111 Gains on Disposition of Investments

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

- C604 To record the sale of Federal securities 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-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

Debit 4070 Anticipated Collections From Federal Sources
 Debit 4120 Appropriations Anticipated - Indefinite
 Debit 4394 Receipts Unavailable for Obligation Upon Collection
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Debit 7211 Losses on Disposition of Investments
 Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

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

- C606 To record the sale of Federal securities 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-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

- Debit 4114 Appropriated Trust or Special Fund Receipts
- Debit 4273 Interest Collected From Treasury
 - Credit 4070 Anticipated Collections From Federal Sources
 - Credit 4120 Appropriations Anticipated - Indefinite
 - Credit 4394 Receipts Unavailable for Obligation Upon Collection
 - Credit 4450 Unapportioned Authority
 - Credit 4510 Apportionments
 - Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

- Debit 1010 Fund Balance With Treasury
- Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 - Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 - Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 - Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 - Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 - Credit 7111 Gains on Disposition of Investments

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

- C608 To record the sale of Federal securities 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-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

Debit 4070 Anticipated Collections From Federal Sources
 Debit 4120 Appropriations Anticipated - Indefinite
 Debit 4394 Receipts Unavailable for Obligation Upon Collection
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Debit 7211 Losses on Disposition of Investments
 Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

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

- C610 To record the sale or disposition of personal property collected for replacement property.
Comment: Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years. See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Web site. Also review CFR 41, chapter 101 and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1310 Accounts Receivable

Debit 1759 Accumulated Depreciation on Equipment

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1839 Accumulated Amortization on Internal-Use Software

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 7210 Losses on Disposition of Assets - Other

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1890 Other General Property, Plant, and Equipment

Credit 7110 Gains on Disposition of Assets - Other

- C612 To record the loss (or gain) from sale of foreclosed property without recourse.
Comment: Applicable to guaranteed loans. Credit USSGL account 1399 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4265 Actual Collections From Sale of Foreclosed Property

Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1399 Allowance for Subsidy

Credit 1551 Foreclosed Property

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

C614 To record the gain on property sold with recourse.

Comment: Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

Debit 4265 Actual Collections From Sale of Foreclosed Property
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1340 Interest Receivable
 Credit 1350 Loans Receivable
 Credit 1551 Foreclosed Property
 Credit 2110 Accounts Payable

C616 To record the loss on loan receivable from the borrower on a sale with recourse.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4265 Actual Collections From Sale of Foreclosed Property
 Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1350 Loans Receivable
 Credit 1551 Foreclosed Property

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

C618 To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.

Comment: The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1690 Other Investments
Credit 5311 Interest Revenue - Investments
Credit 7111 Gains on Disposition of Investments

C620 To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.

Comment: The budgetary entry equals the amount of loss on the sale, which would be reversed if a gain is realized. Reverse USSGL TC-E117 to amortize the premium to the point of sale. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or a reversal of USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4070 Anticipated Collections From Federal Sources
Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 7111 Gains on Disposition of Investments

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

- C622 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Debit 7211 Losses on Disposition of Investments
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1690 Other Investments
 Credit 7111 Gains on Disposition of Investments

- C624 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Debit 7211 Losses on Disposition of Investments
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1690 Other Investments
 Credit 5311 Interest Revenue - Investments
 Credit 7111 Gains on Disposition of Investments

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

C626 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

Reference: USSGL implementation guidance; Disposition of Personal Property

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 7110 Gains on Disposition of Assets - Other

C628 To record cash collected from a loss or a gain from the sale of foreclosed property.
Comment: Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1551 Foreclosed Property
Credit 7110 Gains on Disposition of Assets - Other

C630 To record the sale of stockpile materials.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 6500 Cost of Goods Sold
Credit 1572 Stockpile Materials Held for Sale
Credit 5900 Other Revenue

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

C632 To record stockpile materials sold at a gain.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1572 Stockpile Materials Held for Sale
Credit 7110 Gains on Disposition of Assets - Other

C634 To record stockpile materials sold at a loss.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1572 Stockpile Materials Held for Sale

C636 To record the collection of sale proceeds from forfeited personal property sold.

Comment: Reverse USSGL TC-B432.

Reference: For special fund transaction, see USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection. For seized assets, see USSGL implementation guidance; Accounting for Inventory and Related Property

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5900 Other Revenue

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

C638 To record the sale of forfeited property.
Comment: Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Seized Assets

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1541 Forfeited Property Held for Sale

C640 To record the proceeds from commodities sold.
Comment: For cost of goods sold, see USSGL TC-E408. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

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

C642 To record a loss on the sale of commodities.
Comment: For cost of goods sold, see USSGL TC-E408.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1569 Commodities - Allowance
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

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

C644 To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.

Comment: For cost of goods sold, see USSGL TC-E408.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1519 Operating Materials and Supplies - Allowance

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 7210 Losses on Disposition of Assets - Other

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1541 Forfeited Property Held for Sale

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1890 Other General Property, Plant, and Equipment

Credit 5100 Revenue From Goods Sold

Credit 7110 Gains on Disposition of Assets - Other

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

- C646 To record the sale or disposition of assets other than personal properties and investments.
Comment: For cost of goods sold, see USSGL TC-E408.

Budgetary Entry

- Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
- Debit 4277 Other Actual Collections - Federal
 - Credit 4060 Anticipated Collections From Non-Federal Sources
 - Credit 4070 Anticipated Collections From Federal Sources
 - Credit 4287 Other Federal Receivables

Proprietary Entry

- Debit 1010 Fund Balance With Treasury
- Debit 1310 Accounts Receivable
- Debit 1529 Inventory - Allowance
- Debit 1549 Forfeited Property - Allowance
- Debit 1569 Commodities - Allowance
- Debit 1599 Other Related Property - Allowance
- Debit 1719 Accumulated Depreciation on Improvements to Land
- Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
- Debit 1749 Accumulated Depreciation on Other Structures and Facilities
- Debit 7210 Losses on Disposition of Assets - Other
 - Credit 1511 Operating Materials and Supplies Held for Use
 - Credit 1521 Inventory Purchased for Resale
 - Credit 1525 Inventory - Raw Materials
 - Credit 1526 Inventory - Work-in-Process
 - Credit 1527 Inventory - Finished Goods
 - Credit 1541 Forfeited Property Held for Sale
 - Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 - Credit 1591 Other Related Property
 - Credit 1711 Land and Land Rights
 - Credit 1712 Improvements to Land
 - Credit 1720 Construction-in-Progress
 - Credit 1730 Buildings, Improvements, and Renovations
 - Credit 1740 Other Structures and Facilities
 - Credit 5100 Revenue From Goods Sold
 - Credit 7110 Gains on Disposition of Assets - Other

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

C648 To record a receivable from another 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

Debit 4287 Other Federal Receivables
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1890 Other General Property, Plant, and Equipment
Credit 5100 Revenue From Goods Sold
Credit 7110 Gains on Disposition of Assets - Other

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

- C650 To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.
Reference: USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry

Debit 4287 Other Federal Receivables
 Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

Debit 1310 Accounts Receivable
 Credit 5100 Revenue From Goods Sold
 Credit 5200 Revenue From Services Provided

- C750 To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

Comment: If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

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

- C751 To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
Comment: If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

- C752 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
Comment: If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 7111 Gains on Disposition of Investments

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

C753 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 4252 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL account 4252 equal to the gain and also a budgetary entry in USSGL account 4972 equal to the par value. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

C754 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, do not record a budgetary entry. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

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

C755 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, do not record the budgetary entry. If the proceeds are not immediately reinvested record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

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

D100 - D299 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Upward and Downward Adjustments

D102 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
Comment: Prior-year adjustments are used only in year 2 and later. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, D312.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2190 Other Liabilities With Related Budgetary Obligations
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

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

D104 To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.

Comment: Prior-year adjustments are used only in year 2 and later. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

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

- D106 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
Comment: Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements, and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1832 Internal-Use Software in Development
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant, and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6500 Cost of Goods Sold
 Debit 6900 Nonproduction Costs
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Liabilities With Related Budgetary Obligations

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

D107 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Liabilities With Related Budgetary Obligations

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

D108 To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

- Credit 4060 Anticipated Collections From Non-Federal Sources
- Credit 4070 Anticipated Collections From Federal Sources
- Credit 4450 Unapportioned Authority
- Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

- Credit 1511 Operating Materials and Supplies Held for Use
- Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Credit 1521 Inventory Purchased for Resale
- Credit 1522 Inventory Held in Reserve for Future Sale
- Credit 1525 Inventory - Raw Materials
- Credit 1527 Inventory - Finished Goods
- Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Credit 1571 Stockpile Materials Held in Reserve
- Credit 1572 Stockpile Materials Held for Sale
- Credit 1591 Other Related Property
- Credit 1711 Land and Land Rights
- Credit 1712 Improvements to Land
- Credit 1720 Construction-in-Progress
- Credit 1730 Buildings, Improvements, and Renovations
- Credit 1740 Other Structures and Facilities
- Credit 1750 Equipment
- Credit 1810 Assets Under Capital Lease
- Credit 1820 Leasehold Improvements
- Credit 1830 Internal-Use Software
- Credit 1832 Internal-Use Software in Development
- Credit 1840 Other Natural Resources
- Credit 1890 Other General Property, Plant, and Equipment
- Credit 1990 Other Assets
- Credit 6100 Operating Expenses/Program Costs
- Credit 6900 Nonproduction Costs

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

D110 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
 Credit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 2110 Accounts Payable
 Debit 2130 Contract Holdbacks
 Debit 2190 Other Liabilities With Related Budgetary Obligations
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1525 Inventory - Raw Materials
 Credit 1527 Inventory - Finished Goods
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1571 Stockpile Materials Held in Reserve
 Credit 1572 Stockpile Materials Held for Sale
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 1990 Other Assets
 Credit 6100 Operating Expenses/Program Costs
 Credit 6900 Nonproduction Costs

**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 6800 Future Funded Expenses
 Credit 6199 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 7400 or 7401).
Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4650 Allotments - Expired Authority
 Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

- D120 To record a downward adjustment to unpaid prior-year undelivered orders.
Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USSGL account 4650 if the authority has expired.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

None

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

- D122 To record an upward adjustment to prepaid/advanced prior-year undelivered orders.
Comment: Prior-year adjustments are used only in year 2 and later. The invoice has been paid, but goods and services have not been received. Record USSGL account 4650 if the authority has expired.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4650 Allotments - Expired Authority
 Credit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances and Prepayments
 Credit 1010 Fund Balance With Treasury

- D126 To record an upward adjustment to prior-year paid delivered orders.
Comment: Prior-year adjustments are used only in year 2 and later. A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B134. Record USSGL account 4650 if the authority has expired.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4650 Allotments - Expired Authority
 Credit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
 Credit 1010 Fund Balance With Treasury

- D128 To record a downward adjustment to prior-year paid delivered orders with no refund collected.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Credit 6790 Other Expenses Not Requiring Budgetary Resources

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

D130 To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
Comment: The prepaid invoice was for more than the corrected invoice. Goods and services have not been received.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1410 Advances and Prepayments

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

D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2211 Withholdings Payable

Credit 2213 Employer Contributions and Payroll Taxes Payable

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

D136 To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.

Comment: Also Post USSGL TC-D120.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4134 Contract Authority Withdrawn

Proprietary Entry

None

D138 To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.

Comment: Also Post USSGL TC-D120.

Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4144 Borrowing Authority Withdrawn

Proprietary Entry

None

D140 To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

Budgetary Entry

Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out

Credit 2155 Expenditure Transfers Payable

**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 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry

Debit 2155 Expenditure Transfers Payable
Credit 5760 Expenditure Financing Sources - Transfers-Out

D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

Comment: Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

Budgetary Entry

Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry

Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

D145 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.

Comment: Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

Debit 4350 Canceled Authority
Credit 4201 Total Actual Resources - Collected

Proprietary Entry

Debit 2960 Accounts Payable From Canceled Appropriations
Credit 6800 Future Funded Expenses

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

D146 To record an accrual of downward reestimate for loan subsidies in the financing fund.

Comment: Accrual must be made at yearend.

Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy
Credit 6800 Future Funded Expenses

D148 To accrue the transfer-out of a downward reestimate to the miscellaneous receipt fund.

Comment: The actual transfer of cash should be made the year following the accrual.

Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

Budgetary Entry

None

Proprietary Entry

Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 2190 Other Liabilities With Related Budgetary Obligations

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

D300 - D399 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Prior-Period Adjustments

- D302 To record appropriations used for a prior period that was a result of a change in accounting principle.
Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

- D304 To record appropriations used for a prior period that was a result of a correction of an error.
Comment: Special and trust funds receiving direct appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

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

- D306 To record a prior-period adjustment that reduces the value of a prior-year asset.
Comment: If the downward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries and the appropriation has expired. USSGL TC-D104 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year paid delivered orders-obligations, refunds collected, and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders-obligations, refunds collected, and the appropriation has not expired. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable
 Debit 1329 Allowance for Loss on Taxes Receivable
 Debit 1349 Allowance for Loss on Interest Receivable
 Debit 1359 Allowance for Loss on Loans Receivable
 Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
 Debit 1399 Allowance for Subsidy
 Debit 1519 Operating Materials and Supplies - Allowance
 Debit 1529 Inventory - Allowance
 Debit 1549 Forfeited Property - Allowance
 Debit 1559 Foreclosed Property - Allowance
 Debit 1569 Commodities - Allowance
 Debit 1599 Other Related Property - Allowance
 Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
 Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
 Debit 1829 Accumulated Amortization on Leasehold Improvements
 Debit 1839 Accumulated Amortization on Internal-Use Software
 Debit 1849 Allowance for Depletion
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Credit 1010 Fund Balance With Treasury
 Credit 1110 Undeposited Collections

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

Credit 1120 Imprest Funds
Credit 1130 Funds Held by the Public
Credit 1190 Other Cash
Credit 1195 Other Monetary Assets
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1325 Taxes Receivable
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 1335 Expenditure Transfers Receivable
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 1360 Penalties, Fines, and Administrative Fees Receivable
Credit 1410 Advances and Prepayments
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1514 Operating Materials and Supplies Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1523 Inventory Held for Repair
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1531 Seized Monetary Instruments
Credit 1532 Seized Cash Deposited
Credit 1541 Forfeited Property Held for Sale
Credit 1542 Forfeited Property Held for Donation or Use
Credit 1551 Foreclosed Property
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1690 Other Investments

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

Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets

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

- D308 To record a prior-period adjustment that reduces the value of a liability.
Comment: If the downward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. 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 2110 Accounts Payable
 Debit 2120 Disbursements in Transit
 Debit 2130 Contract Holdbacks
 Debit 2140 Accrued Interest Payable
 Debit 2150 Payable for Transfers of Currently Invested Balances
 Debit 2155 Expenditure Transfers Payable
 Debit 2160 Entitlement Benefits Due and Payable
 Debit 2170 Subsidy Payable to the Financing Account
 Debit 2180 Loan Guarantee Liability
 Debit 2190 Other Liabilities With Related Budgetary Obligations
 Debit 2210 Accrued Funded Payroll and Leave
 Debit 2211 Withholdings Payable
 Debit 2213 Employer Contributions and Payroll Taxes Payable
 Debit 2215 Other Post Employment Benefits Due and Payable
 Debit 2216 Pension Benefits Due and Payable to Beneficiaries
 Debit 2217 Benefit Premiums Payable to Carriers
 Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
 Debit 2220 Unfunded Leave
 Debit 2225 Unfunded FECA Liability
 Debit 2290 Other Unfunded Employment Related Liability
 Debit 2310 Liability for Advances and Prepayments
 Debit 2320 Other Deferred Revenue
 Debit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections
 Debit 2510 Principal Payable to the Bureau of the Public Debt
 Debit 2520 Principal Payable to the Federal Financing Bank
 Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
 Debit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
 Debit 2540 Participation Certificates
 Debit 2590 Other Debt

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

Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2650 Actuarial FECA Liability
Debit 2690 Other Actuarial Liabilities
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Debit 2920 Contingent Liabilities
Debit 2940 Capital Lease Liability
Debit 2950 Liability for Subsidy Related to Undisbursed Loans
Debit 2960 Accounts Payable From Canceled Appropriations
Debit 2970 Resources Payable to Treasury
Debit 2980 Custodial Liability
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Debit 2995 Estimated Cleanup Cost Liability
Credit 2179 Contra Liability for Subsidy Payable to the Financing Account
Credit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

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

- D310 To record a prior-period adjustment that increases the value of a prior-year asset.
Comment: If the upward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders-obligations, and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL TC-D116 (budgetary entry only) if adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order and the authority has not expired.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1110 Undeposited Collections
 Debit 1120 Imprest Funds
 Debit 1130 Funds Held by the Public
 Debit 1190 Other Cash
 Debit 1195 Other Monetary Assets
 Debit 1200 Foreign Currency
 Debit 1310 Accounts Receivable
 Debit 1320 Employment Benefit Contributions Receivable
 Debit 1325 Taxes Receivable
 Debit 1330 Receivable for Transfers of Currently Invested Balances
 Debit 1335 Expenditure Transfers Receivable
 Debit 1340 Interest Receivable
 Debit 1350 Loans Receivable
 Debit 1360 Penalties, Fines, and Administrative Fees Receivable
 Debit 1410 Advances and Prepayments
 Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
 Debit 1514 Operating Materials and Supplies Held for Repair
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1523 Inventory Held for Repair
 Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
 Debit 1525 Inventory - Raw Materials
 Debit 1526 Inventory - Work-in-Process
 Debit 1527 Inventory - Finished Goods
 Debit 1531 Seized Monetary Instruments
 Debit 1532 Seized Cash Deposited
 Debit 1541 Forfeited Property Held for Sale
 Debit 1542 Forfeited Property Held for Donation or Use

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

Debit 1551 Foreclosed Property
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1618 Market Adjustment - Investments
 Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
 Debit 1690 Other Investments
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements, and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1810 Assets Under Capital Lease
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1832 Internal-Use Software in Development
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant, and Equipment
 Debit 1990 Other Assets
 Credit 1319 Allowance for Loss on Accounts Receivable
 Credit 1329 Allowance for Loss on Taxes Receivable
 Credit 1349 Allowance for Loss on Interest Receivable
 Credit 1359 Allowance for Loss on Loans Receivable
 Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
 Credit 1399 Allowance for Subsidy
 Credit 1519 Operating Materials and Supplies - Allowance
 Credit 1529 Inventory - Allowance
 Credit 1549 Forfeited Property - Allowance
 Credit 1559 Foreclosed Property - Allowance
 Credit 1569 Commodities - Allowance
 Credit 1599 Other Related Property - Allowance
 Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

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

Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

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

D312 To record a prior-period adjustment that increases the value of a prior-year liability.
Comment: If the upward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL TC-D116 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order and the authority has not expired.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 2179 Contra Liability for Subsidy Payable to the Financing Account

Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

Debit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

Debit 7400 Prior-Period Adjustments Due to Corrections of Errors

Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

Credit 2110 Accounts Payable

Credit 2120 Disbursements in Transit

Credit 2130 Contract Holdbacks

Credit 2140 Accrued Interest Payable

Credit 2150 Payable for Transfers of Currently Invested Balances

Credit 2155 Expenditure Transfers Payable

Credit 2160 Entitlement Benefits Due and Payable

Credit 2170 Subsidy Payable to the Financing Account

Credit 2180 Loan Guarantee Liability

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2210 Accrued Funded Payroll and Leave

Credit 2211 Withholdings Payable

Credit 2213 Employer Contributions and Payroll Taxes Payable

Credit 2215 Other Post Employment Benefits Due and Payable

Credit 2216 Pension Benefits Due and Payable to Beneficiaries

Credit 2217 Benefit Premiums Payable to Carriers

Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

Credit 2220 Unfunded Leave

Credit 2225 Unfunded FECA Liability

Credit 2290 Other Unfunded Employment Related Liability

Credit 2310 Liability for Advances and Prepayments

Credit 2320 Other Deferred Revenue

Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

Credit 2510 Principal Payable to the Bureau of the Public Debt

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

Credit 2520 Principal Payable to the Federal Financing Bank
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2540 Participation Certificates
Credit 2590 Other Debt
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2650 Actuarial FECA Liability
Credit 2690 Other Actuarial Liabilities
Credit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 2940 Capital Lease Liability
Credit 2950 Liability for Subsidy Related to Undisbursed Loans
Credit 2960 Accounts Payable From Canceled Appropriations
Credit 2970 Resources Payable to Treasury
Credit 2980 Custodial Liability
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability

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

D400 - D499 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Writeoffs

D402 To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).

Comment: This transaction includes tax return allowance and price redetermination but not bad debt. See USSGL TC-D424 for custodial revenue. Reverse this transaction when collected.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

None

Proprietary Entry

Debit 5109 Contra Revenue for Goods Sold

Debit 5209 Contra Revenue for Services Provided

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Debit 5318 Contra Revenue for Interest Revenue - Investments

Debit 5319 Contra Revenue for Interest Revenue - Other

Debit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees

Debit 5409 Contra Revenue for Benefit Program Revenue

Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Debit 5609 Contra Revenue for Donations - Financial Resources

Debit 5619 Contra Donated Revenue - Nonfinancial Resources

Debit 5809 Contra Revenue for Taxes

Debit 5909 Contra Revenue for Other Revenue

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

D404 To record the estimated allowance for bad debts related to non-credit-reform receivables.

Reference: USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1359 Allowance for Loss on Loans Receivable

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

D406 To record the writeoff of penalties, fines, and administrative fees receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
Credit 1360 Penalties, Fines, and Administrative Fees Receivable

D408 To record the writeoff of accounts receivable.

Budgetary Entry

None

Proprietary Entry

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

D410 To record the writeoff of taxes receivable.

Reference: USSGL implementation guidance; Miscellaneous Receipts

Budgetary Entry

None

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable

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

D416 To record the writeoff of interest receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1349 Allowance for Loss on Interest Receivable
Credit 1340 Interest Receivable

D418 To record the writeoff of assets other than investments.

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1890 Other General Property, Plant, and Equipment

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

- D420 To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.
Comment: Also post USSGL TC-D422 to adjust the accrued custodial liability.
Reference: USSGL implementation guidance; Miscellaneous Receipts

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense
 Credit 1319 Allowance for Loss on Accounts Receivable
 Credit 1349 Allowance for Loss on Interest Receivable
 Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

- D422 To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue collected for others in miscellaneous receipts.
Reference: USSGL implementation guidance; Miscellaneous Receipts

Budgetary Entry

None

Proprietary Entry

Debit 2980 Custodial Liability
 Credit 6190 Contra Bad Debt Expense - Incurred for Others

- D424 To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account.
Comment: See USSGL TC-D402 for other than custodial revenue. Reverse USSGL TC-C404.

Budgetary Entry

None

Proprietary Entry

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
 Debit 5318 Contra Revenue for Interest Revenue - Investments
 Debit 5319 Contra Revenue for Interest Revenue - Other
 Debit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees
 Debit 5809 Contra Revenue for Taxes
 Debit 5909 Contra Revenue for Other Revenue
 Credit 1319 Allowance for Loss on Accounts Receivable
 Credit 1329 Allowance for Loss on Taxes Receivable
 Credit 1349 Allowance for Loss on Interest Receivable
 Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

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

- D426 To record an adjustment to loans receivable based on acquired collateral property.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

None

Proprietary Entry

Debit 1349 Allowance for Loss on Interest Receivable
Debit 1551 Foreclosed Property
 Credit 1340 Interest Receivable
 Credit 1350 Loans Receivable
 Credit 1559 Foreclosed Property - Allowance
 Credit 2910 Prior Liens Outstanding on Acquired Collateral

- D428 To record an adjustment for actual loss of inventory.

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance
 Credit 1521 Inventory Purchased for Resale
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1523 Inventory Held for Repair
 Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods

- D430 To record an adjustment for actual loss of forfeited property.

Budgetary Entry

None

Proprietary Entry

Debit 1549 Forfeited Property - Allowance
 Credit 1541 Forfeited Property Held for Sale
 Credit 1542 Forfeited Property Held for Donation or Use

- D432 To record an adjustment for actual loss of commodities.

Budgetary Entry

None

Proprietary Entry

Debit 1569 Commodities - Allowance
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

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

D434 To record assets purchased to store environmental waste from past operations at net book value of zero.
Reference: USSGL implementation guidance; Environmental Cleanup Cost Case Study

Budgetary Entry

None

Proprietary Entry

Debit 2995 Estimated Cleanup Cost Liability

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

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

D500 - D799 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Reclassification/Revaluation

D502 To record an increase in the imprest fund.

Comment: Reverse when funds are returned to fund balance with Treasury. Imprest funds unobligated per FMS 2108: Yearend Closing Statement. Obligate at the time replenished rather than when created. See the Treasury Financial Manual guidance on X funds.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4700 Commitments - Programs Subject to Apportionment

Proprietary Entry

Debit 1120 Imprest Funds

Credit 1010 Fund Balance With Treasury

D504 To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1120 Imprest Funds

D506 To record the classification of amounts from deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

Budgetary Entry

None

Proprietary Entry

Debit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

Credit 1010 Fund Balance With Treasury

Credit 1190 Other Cash

Credit 1532 Seized Cash Deposited

D508 To record the reclassification of expended balances held back from contractors from accounts payable.

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

**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 1712 Improvements to Land
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 6100 Operating Expenses/Program Costs
Credit 1720 Construction-in-Progress

D512 To record the realization that contractor-developed software-in-development is in production.

Budgetary Entry

None

Proprietary Entry

Debit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development

D514 To record the reclassification of expenses to "in-process type" asset accounts.

Comment: Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Debit 1720 Construction-in-Progress
Debit 1832 Internal-Use Software in Development
Credit 6600 Applied Overhead
Credit 6610 Cost Capitalization Offset

**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 1526 Inventory - Work-in-Process
Credit 1525 Inventory - Raw Materials
- D518 To record the revaluation of foreclosed property.
Reference: USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)
- Budgetary Entry**
None
- Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1559 Foreclosed Property - Allowance
- D520 To record completed inventory items.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"
- Budgetary Entry**
None
- Proprietary Entry**
Debit 1527 Inventory - Finished Goods
Credit 1526 Inventory - Work-in-Process
- D522 To record the reclassification of inventory held for sale that meets management's criteria for future sale.
Comment: Reverse entry when assets become saleable.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"
- Budgetary Entry**
None
- Proprietary Entry**
Debit 1522 Inventory Held in Reserve for Future Sale
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

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

D523 To record the reclassification of damaged, irreparable inventory held for sale.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1524 Inventory - Excess, Obsolete, and Unserviceable

Debit 7290 Other Losses

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

D524 To record damaged inventory items that need repair.
Comment: Reverse this entry when repairs are completed.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

D526 To record the turn-in of a broken part from operating materials and supplies held for repair.
Comment: Also post USSGL TC-D530.

Budgetary Entry

None

Proprietary Entry

Debit 1514 Operating Materials and Supplies Held for Repair

Credit 6790 Other Expenses Not Requiring Budgetary Resources

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

D528 To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

Comment: Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318.

Reference: USSGL implementation guidance; Operating Materials and Supplies

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1519 Operating Materials and Supplies - Allowance

D530 To record a repaired broken part that has been returned to stock as a serviceable item.

Comment: Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Credit 1514 Operating Materials and Supplies Held for Repair

D532 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 1529 Inventory - Allowance

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

D534 To record damaged inventory, using the direct method, items that need repair.

Comment: Inventory held for repair is valued the same as a serviceable item less estimated repair costs.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
 Credit 1521 Inventory Purchased for Resale
 Credit 1527 Inventory - Finished Goods

D536 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Credit 1523 Inventory Held for Repair

D538 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.

Comment: This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance
Debit 6500 Cost of Goods Sold
 Credit 1527 Inventory - Finished Goods

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

- D540 To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
Comment: Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1521 Inventory Purchased for Resale
Debit 1527 Inventory - Finished Goods
Credit 1529 Inventory - Allowance

- D542 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use

- D544 To record the reclassification of operating materials and supplies that meet management's criteria for future use.
Comment: Reverse this entry when ready to use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1511 Operating Materials and Supplies Held for Use

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

D546 To reclassify excess or reserved assets to assets held for use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

D548 To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

D550 To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7300 Extraordinary Items
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

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

D552 To reclassify stockpile materials authorized to be sold.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1572 Stockpile Materials Held for Sale
Credit 1571 Stockpile Materials Held in Reserve

D554 To record the forfeiture of a seized monetary instrument.
Comment: See USSGL TC-D555 for the disposal of seized monetary instruments.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
Credit 5900 Other Revenue

D555 To record a removal of a seized monetary instrument.
Comment: See USSGL TC-D554 to record the forfeiture of seized monetary instruments.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1531 Seized Monetary Instruments

D556 To record the conversion to cash for a forfeited monetary instrument.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections
Credit 1541 Forfeited Property Held for Sale

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

D558 To record forfeited personal property placed into official use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
 Credit 1541 Forfeited Property Held for Sale
 Credit 5900 Other Revenue

D560 To record forfeited personal property placed into official use at the end of the year and not depreciated.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1750 Equipment
 Credit 1542 Forfeited Property Held for Donation or Use

D562 To record forfeited personal property authorized to be distributed/donated to another entity.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
 Credit 1541 Forfeited Property Held for Sale
 Credit 2990 Other Liabilities Without Related Budgetary Obligations

D564 To record an adjustment to the net realizable value of commodities.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
 Credit 1569 Commodities - Allowance

**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 6500 Cost of Goods Sold
Debit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale

D568 To record inventory that has been lost and deemed material.

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale

D570 To record inventory that has been found and deemed material.

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1521 Inventory Purchased for Resale
 Credit 7190 Other Gains

D572 To record a loss from the revaluation of foreign currency at the end of an accounting period.
Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
 Credit 1200 Foreign Currency

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

- D574 To record a gain from the revaluation of foreign currency at the end of an accounting period.
Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
 Credit 7190 Other Gains

- D576 To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
 Credit 1200 Foreign Currency
 Credit 1310 Accounts Receivable

- D578 To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
 Debit 1310 Accounts Receivable
 Credit 7190 Other Gains

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

D580 To record the interest accruals on loan guarantee liabilities and the present value of loans.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy
 Credit 2180 Loan Guarantee Liability
 Credit 6790 Other Expenses Not Requiring Budgetary Resources

D582 To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 6100 Operating Expenses/Program Costs

D584 To reclassify revenue collected for others from accrued to collected.

Budgetary Entry

None

Proprietary Entry

Debit 5990 Collections for Others
 Credit 5991 Accrued Collections for Others

D586 To reclassify tax revenue from accrued to collected.

Budgetary Entry

None

Proprietary Entry

Debit 5801 Tax Revenue Accrual Adjustment
 Credit 5800 Tax Revenue Collected

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

D588 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.

Comment: Agencies must use all the USSGL accounts indicated in transaction. Each debit and credit must be in the same amount.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1532 Seized Cash Deposited

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 1531 Seized Monetary Instruments

Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

D589 To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury.

Comment: If the zero coupon bond is reported at market value on the Balance Sheet, USSGL account 7180, "Unrealized Gains," may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.

Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 7280 Unrealized Losses

Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 7180 Unrealized Gains

**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 the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable

E104 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Credit 2213 Employer Contributions and Payroll Taxes Payable

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

- E106 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 2610 Actuarial Pension Liability
 Debit 6400 Benefit Expense
 Credit 2160 Entitlement Benefits Due and Payable
 Credit 2215 Other Post Employment Benefits Due and Payable
 Credit 2216 Pension Benefits Due and Payable to Beneficiaries
 Credit 2217 Benefit Premiums Payable to Carriers
 Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

- E108 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
 Credit 2190 Other Liabilities With Related Budgetary Obligations

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

- E109 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
Comment: In addition to this transaction, reverse USSGL TC-E410 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"
- Budgetary Entry**
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4901 Delivered Orders - Obligations, Unpaid
- Proprietary Entry**
 Debit 1529 Inventory - Allowance
 Credit 2110 Accounts Payable
- E110 To record an adjustment for under-applied overhead deemed immaterial.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 4 and 7, "Managerial Cost Accounting Concepts and Standards" and "Accounting for Revenue and Other Financing Sources"
- Budgetary Entry**
 None
- Proprietary Entry**
 Debit 6500 Cost of Goods Sold
 Debit 6600 Applied Overhead
 Credit 6100 Operating Expenses/Program Costs
 Credit 6710 Depreciation, Amortization, and Depletion
- E112 To record an adjustment for over-applied overhead deemed immaterial.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"
- Budgetary Entry**
 None
- Proprietary Entry**
 Debit 6600 Applied Overhead
 Credit 6100 Operating Expenses/Program Costs
 Credit 6500 Cost of Goods Sold
 Credit 6710 Depreciation, Amortization, and Depletion

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

E113 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund.

Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 5311 Interest Revenue - Investments

E114 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion

E116 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

Reference: USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry

None

Proprietary Entry

Debit 6600 Applied Overhead
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion

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

E117 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.

Comment: Reverse this entry for amortization of a premium.

Budgetary Entry

None

Proprietary Entry

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 5311 Interest Revenue - Investments

E118 To record amortization of subsidy for direct loans.

Reference: USSGL implementation guidance; Credit Reform Direct Loan Case Study

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy

Credit 5310 Interest Revenue - Other

E120 To record depreciation, amortization, and depletion expense on assets other than investments.

Budgetary Entry

None

Proprietary Entry

Debit 6710 Depreciation, Amortization, and Depletion

Credit 1719 Accumulated Depreciation on Improvements to Land

Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

Credit 1759 Accumulated Depreciation on Equipment

Credit 1819 Accumulated Depreciation on Assets Under Capital Lease

Credit 1829 Accumulated Amortization on Leasehold Improvements

Credit 1839 Accumulated Amortization on Internal-Use Software

Credit 1849 Allowance for Depletion

Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

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

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 6330 Other Interest Expenses
Credit 2180 Loan Guarantee Liability

E204 To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.

Comment: Also post USSGL TC-B134 to record the appropriation used to pay the outstanding payable and TC-B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.

Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Memorandum Entry

Debit 8101 Partial Authority Cancellation
Credit 8102 Offset for Partial Authority Cancellation

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

**E400 - E499 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND
COLLECTIONS - Accumulated and Allocated Costs Not in Categories Above**

E402 To record the imputed costs and related imputed financing sources.
Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

None

Proprietary Entry

Debit 6730 Imputed Costs
Credit 5780 Imputed Financing Sources

E404 To record the application of overhead expenses to work-in-process.

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Credit 6600 Applied Overhead
Credit 6710 Depreciation, Amortization, and Depletion

E406 To record inventory used for operations.

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

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

E408 To record cost of goods sold.

Comment: To record sales proceeds, see USSGL TCs-A714 and C186.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

E410 To record the estimated repair costs for an item using the allowance method.

Comment: See USSGL TC-D534 for direct method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", paragraph 32

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1529 Inventory - Allowance

E412 To record actual repair costs using the direct method.

Comment: See USSGL TC-E414 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1523 Inventory Held for Repair

Debit 6100 Operating Expenses/Program Costs

Credit 2110 Accounts Payable

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

E414 To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair
Credit 6100 Operating Expenses/Program Costs

E416 To record stockpile materials issued for use under the consumption method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1571 Stockpile Materials Held in Reserve

E418 To record a lien of real and intangible forfeited property in the allowance account.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1549 Forfeited Property - Allowance

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

**E500 - E799 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND
COLLECTIONS - Transfers Without Budgetary Impact**

- E502 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 6 and 8, "Accounting for Property, Plant, and Equipment (PP&E)" and "Supplementary Stewardship Reporting"

Budgetary Entry

None

Proprietary Entry

Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Debit 7210 Losses on Disposition of Assets - Other
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1890 Other General Property, Plant, and Equipment

- E504 To record distributed personal property.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities Without Related Budgetary Obligations
 Credit 1542 Forfeited Property Held for Donation or Use

- E506 To record a commodity transferred to another Federal agency.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

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

E508 To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E510, E512, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable

Debit 1329 Allowance for Loss on Taxes Receivable

Debit 1349 Allowance for Loss on Interest Receivable

Debit 1359 Allowance for Loss on Loans Receivable

Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

Debit 1399 Allowance for Subsidy

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1310 Accounts Receivable

Credit 1320 Employment Benefit Contributions Receivable

Credit 1325 Taxes Receivable

Credit 1330 Receivable for Transfers of Currently Invested Balances

Credit 1335 Expenditure Transfers Receivable

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

Credit 1360 Penalties, Fines, and Administrative Fees Receivable

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

E510 To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E508, E512, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1519 Operating Materials and Supplies - Allowance

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1559 Foreclosed Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1759 Accumulated Depreciation on Equipment

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1839 Accumulated Amortization on Internal-Use Software

Debit 1849 Allowance for Depletion

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

Credit 1514 Operating Materials and Supplies Held for Repair

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1523 Inventory Held for Repair

Credit 1524 Inventory - Excess, Obsolete, and Unserviceable

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1531 Seized Monetary Instruments

Credit 1541 Forfeited Property Held for Sale

Credit 1542 Forfeited Property Held for Donation or Use

Credit 1551 Foreclosed Property

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

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

Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets

**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 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1618 Market Adjustment - Investments

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1618 Market Adjustment - Investments

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 1690 Other Investments

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

E514 To record the transfer-out of accounts payable to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E508, E510, and E512.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Debit 2155 Expenditure Transfers Payable

Debit 2170 Subsidy Payable to the Financing Account

Debit 2180 Loan Guarantee Liability

Debit 2220 Unfunded Leave

Debit 2225 Unfunded FECA Liability

Debit 2290 Other Unfunded Employment Related Liability

Debit 2310 Liability for Advances and Prepayments

Debit 2510 Principal Payable to the Bureau of the Public Debt

Debit 2520 Principal Payable to the Federal Financing Bank

Debit 2610 Actuarial Pension Liability

Debit 2620 Actuarial Health Insurance Liability

Debit 2630 Actuarial Life Insurance Liability

Debit 2650 Actuarial FECA Liability

Debit 2690 Other Actuarial Liabilities

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Debit 2920 Contingent Liabilities

Debit 2940 Capital Lease Liability

Debit 2950 Liability for Subsidy Related to Undisbursed Loans

Debit 2960 Accounts Payable From Canceled Appropriations

Debit 2970 Resources Payable to Treasury

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Debit 2995 Estimated Cleanup Cost Liability

Credit 5730 Financing Sources Transferred Out Without Reimbursement

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

- E602 To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
Comment: An entity receiving assets of greater value than those exchanged recognizes a gain and an entity receiving assets of lesser value recognizes a loss.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 7210 Losses on Disposition of Assets - Other
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale
 Credit 7110 Gains on Disposition of Assets - Other

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

- E604 To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.
Comment: Refer to USSGL TCs-E606, E608, and E610.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1320 Employment Benefit Contributions Receivable
 Debit 1325 Taxes Receivable
 Debit 1330 Receivable for Transfers of Currently Invested Balances
 Debit 1335 Expenditure Transfers Receivable
 Debit 1340 Interest Receivable
 Debit 1350 Loans Receivable
 Debit 1360 Penalties, Fines, and Administrative Fees Receivable
 Credit 1319 Allowance for Loss on Accounts Receivable
 Credit 1329 Allowance for Loss on Taxes Receivable
 Credit 1349 Allowance for Loss on Interest Receivable
 Credit 1359 Allowance for Loss on Loans Receivable
 Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
 Credit 1399 Allowance for Subsidy
 Credit 5720 Financing Sources Transferred In Without Reimbursement

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

E606 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E608, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

Debit 1514 Operating Materials and Supplies Held for Repair

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1523 Inventory Held for Repair

Debit 1524 Inventory - Excess, Obsolete, and Unserviceable

Debit 1525 Inventory - Raw Materials

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 1531 Seized Monetary Instruments

Debit 1541 Forfeited Property Held for Sale

Debit 1542 Forfeited Property Held for Donation or Use

Debit 1551 Foreclosed Property

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1810 Assets Under Capital Lease

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Credit 1519 Operating Materials and Supplies - Allowance

Credit 1529 Inventory - Allowance

Credit 1549 Forfeited Property - Allowance

Credit 1559 Foreclosed Property - Allowance

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

Credit 1569 Commodities - Allowance
Credit 1599 Other Related Property - Allowance
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 5720 Financing Sources Transferred In Without Reimbursement

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

E608 To record the transfer-in of investments from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E606, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1618 Market Adjustment - Investments

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1690 Other Investments

Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1618 Market Adjustment - Investments

Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 5720 Financing Sources Transferred In Without Reimbursement

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

E610 To record the transfer-in of accounts payable from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E606, and E608.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 5720 Financing Sources Transferred In Without Reimbursement

Credit 2150 Payable for Transfers of Currently Invested Balances

Credit 2155 Expenditure Transfers Payable

Credit 2170 Subsidy Payable to the Financing Account

Credit 2180 Loan Guarantee Liability

Credit 2220 Unfunded Leave

Credit 2225 Unfunded FECA Liability

Credit 2290 Other Unfunded Employment Related Liability

Credit 2310 Liability for Advances and Prepayments

Credit 2510 Principal Payable to the Bureau of the Public Debt

Credit 2520 Principal Payable to the Federal Financing Bank

Credit 2610 Actuarial Pension Liability

Credit 2620 Actuarial Health Insurance Liability

Credit 2630 Actuarial Life Insurance Liability

Credit 2650 Actuarial FECA Liability

Credit 2690 Other Actuarial Liabilities

Credit 2910 Prior Liens Outstanding on Acquired Collateral

Credit 2920 Contingent Liabilities

Credit 2940 Capital Lease Liability

Credit 2950 Liability for Subsidy Related to Undisbursed Loans

Credit 2960 Accounts Payable From Canceled Appropriations

Credit 2970 Resources Payable to Treasury

Credit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 2995 Estimated Cleanup Cost Liability

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

F100 - F299 YEAREND - Preclosing Entries

F104 To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.
Comment: Balance in anticipated accounts must be zero at yearend. Reverse for the receiving agency.

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4450 Unapportioned Authority

Proprietary Entry

None

F106 To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

Comment: To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.

Reference: USSGL implementation guidance; FACTS II Indefinite No-Year

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

F107 To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

Comment: To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4391 Adjustments to Indefinite No-Year Authority
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

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

- F108 To record the reduction of permanent indefinite resources when a warrant is received.
Comment: Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase.
- Budgetary Entry**
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4111 Debt Liquidation Appropriations
 Credit 4118 Reestimated Loan Subsidy Appropriation
 Credit 4119 Other Appropriations Realized
- Proprietary Entry**
 Debit 3101 Unexpended Appropriations - Appropriations Received
 Credit 1010 Fund Balance With Treasury
- F109 To record the removal of unfilled customer orders without advance in excess of obligations.
Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.
- Budgetary Entry**
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4221 Unfilled Customer Orders Without Advance
- Proprietary Entry**
 None
- F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.
- Budgetary Entry**
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4222 Unfilled Customer Orders With Advance
- Proprietary Entry**
 Debit 2310 Liability for Advances and Prepayments
 Credit 1010 Fund Balance With Treasury

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

F111 To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.

Comment: Process when both Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20 (2004).

Reference: USSGL implementation guidance; Economy Act Scenario (December 2004)

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4610 Allotments - Realized Resources
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

F112 To record adjustments for anticipated resources not realized.

Comment: Balance in the anticipated accounts must be zero at yearend.

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized
 Debit 4141 Current-Year Borrowing Authority Realized
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment
 Debit 4690 Anticipated Resources - Programs Exempt From Apportionment
 Credit 4032 Estimated Indefinite Contract Authority
 Credit 4042 Estimated Indefinite Borrowing Authority
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4070 Anticipated Collections From Federal Sources
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4160 Anticipated Transfers - Current-Year Authority
 Credit 4165 Allocations of Authority - Anticipated From Invested Balances
 Credit 4210 Anticipated Reimbursements and Other Income
 Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
 Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Proprietary Entry

None

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

- F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
Comment: Unobligated balances for indefinite contract or borrowing authority must be zero at yearend.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4700 Commitments - Programs Subject to Apportionment
 Debit 4720 Commitments - Programs Exempt From Apportionment
 Credit 4133 Decreases to Indefinite Contract Authority
 Credit 4143 Decreases to Indefinite Borrowing Authority

Proprietary Entry

None

- F114 To record adjustments for anticipated reductions not realized.
Comment: Balances are reduced to zero.

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority
 Debit 4044 Anticipated Reductions to Borrowing Authority
 Debit 4047 Anticipated Transfers to the General Fund of the Treasury
 Credit 4450 Unapportioned Authority

Proprietary Entry

None

- F116 To record adjustments for resources realized in excess of those anticipated.
Comment: Adjust abnormal balances to zero. May impact other budgetary status accounts.

Budgetary Entry

Debit 4060 Anticipated Collections From Non-Federal Sources
 Debit 4070 Anticipated Collections From Federal Sources
 Debit 4120 Appropriations Anticipated - Indefinite
 Debit 4210 Anticipated Reimbursements and Other Income
 Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
 Debit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority

Proprietary Entry

None

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

- F118 To record adjustments for reductions to resources in excess of those anticipated.
Comment: Adjust abnormal balances to zero.

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4034 Anticipated Adjustments to Contract Authority
 Credit 4044 Anticipated Reductions to Borrowing Authority
 Credit 4047 Anticipated Transfers to the General Fund of the Treasury

Proprietary Entry

None

- F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
Comment: Use only at the end of the 5th year after the authority expires.

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4350 Canceled Authority

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
 Credit 1010 Fund Balance With Treasury

- F121 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.
Comment: Use USSGL account 4650 if the authority is expired.
Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4650 Allotments - Expired Authority
 Credit 4356 Cancellation of Appropriation From Invested Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
 Credit 1010 Fund Balance With Treasury

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

- F122 To record the cancellation of authority not previously expired and to withdraw funds.
Comment: Authority canceled early by administrative action.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4350 Canceled Authority

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

- F123 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from an invested trust of special fund that is canceled. There is no movement of fund balance.

Comment: Use USSGL account 4650 if the authority is expired.

Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

Proprietary Entry

None

- F124 To record the closing of miscellaneous receipts at the end of the year.

Comment: See USSGL TC-C142 for original transaction.

Budgetary Entry

None

Proprietary Entry

Debit 2980 Custodial Liability
Credit 1010 Fund Balance With Treasury

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

F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Credit 4450 Unapportioned Authority

Proprietary Entry

None

F128 To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
Comment: Reverse USSGL TC-B134. Also post USSGL TC-F120 or TC-F122 to cancel the expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a canceled accounts payable in the canceled appropriation. Credit USSGL account 4450 only for partial cancellations. See Office of Management and Budget Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2110 Accounts Payable
Credit 6100 Operating Expenses/Program Costs

F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
Comment: Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses
Credit 2960 Accounts Payable From Canceled Appropriations

**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 4397 Receipts and Appropriations Temporarily Precluded From Obligation
 Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation
- Proprietary Entry**
 None
- F134 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
Comment: Refer to USSGL TC-F356 if the total amount of current-year receipts is not enough to cover current-year obligations.
Reference: USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation
- Budgetary Entry**
 Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
 Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
- Proprietary Entry**
 None
- F136 To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.
Comment: Unrealized holding gains and losses are excluded from earnings and reported as a separate component of shareholders' equity.
Reference: USSGL implementation guidance; Investments Not Held to Maturity
- Budgetary Entry**
 None
- Proprietary Entry**
 Debit 1618 Market Adjustment - Investments
 Credit 7180 Unrealized Gains

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

F138 To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.

Comment: Unrealized holding gains and losses are included in earnings.

Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry

None

Proprietary Entry

Debit 7280 Unrealized Losses

Credit 1618 Market Adjustment - Investments

F144 To record the cancellation of a receivable for reimbursable activity.

Comment: 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

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit 5200 Revenue From Services Provided

Credit 1310 Accounts Receivable

F146 To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.

Comment: Record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4355 Cancellation of Appropriation From Unavailable Receipts

Proprietary Entry

Debit 5745 Appropriated Earmarked Receipts Transferred Out

Credit 1010 Fund Balance With Treasury

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

F300 - F499 YEAREND - Closing Entries

F301 To reclassify the balance of partially canceled authority to memorandum accounts.

Comment: Also post USSGL TC-F390 to record the closing of canceled authority for partial cancellations.

Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Memorandum Entry

Debit 8102 Offset for Partial Authority Cancellation

Credit 8101 Partial Authority Cancellation

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

F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

Budgetary Entry

Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Debit 4130 Appropriation To Liquidate Contract Authority Withdrawn

Debit 4146 Actual Repayments of Debt, Current-Year Authority

Debit 4147 Actual Repayments of Debt, Prior-Year Balances

Debit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority

Debit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Debit 4201 Total Actual Resources - Collected

Debit 4355 Cancellation of Appropriation From Unavailable Receipts

Debit 4356 Cancellation of Appropriation From Invested Balances

Debit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority

Debit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Debit 4391 Adjustments to Indefinite No-Year Authority

Debit 4392 Permanent Reduction - New Budget Authority

Debit 4393 Permanent Reduction - Prior-Year Balances

Credit 4111 Debt Liquidation Appropriations

Credit 4112 Liquidation of Deficiency - Appropriations

Credit 4114 Appropriated Trust or Special Fund Receipts

Credit 4115 Loan Subsidy Appropriation

Credit 4117 Loan Administrative Expense Appropriation

Credit 4118 Reestimated Loan Subsidy Appropriation

Credit 4119 Other Appropriations Realized

Credit 4125 Loan Modification Adjustment Transfer Appropriation

Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

Credit 4138 Appropriation To Liquidate Contract Authority

Credit 4148 Resources Realized From Borrowing Authority

Credit 4150 Reappropriations

Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

Credit 4170 Transfers - Current-Year Authority

Credit 4173 Nonallocation Transfers of Invested Balances - Transferred

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Credit 4190 Transfers - Prior-Year Balances

Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

Credit 4192 Balance Transfers - Unexpired to Expired

Credit 4195 Transfer of Obligated Balances

Credit 4201 Total Actual Resources - Collected

Credit 4212 Liquidation of Deficiency - Offsetting Collections

Credit 4252 Reimbursements and Other Income Earned - Collected

Credit 4255 Appropriation Trust Fund Expenditure Transfers - Collected

Credit 4260 Actual Collections of "governmental-type" Fees

Credit 4261 Actual Collections of Business-Type Fees

Credit 4262 Actual Collections of Loan Principal

Credit 4263 Actual Collections of Loan Interest

Credit 4264 Actual Collections of Rent

**U.S. Government Standard General Ledger
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- Credit 4265 Actual Collections From Sale of Foreclosed Property
- Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
- Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
- Credit 4271 Actual Program Fund Subsidy Collected
- Credit 4273 Interest Collected From Treasury
- Credit 4275 Actual Collections From Liquidating Fund
- Credit 4276 Actual Collections From Financing Fund
- Credit 4277 Other Actual Collections - Federal
- Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry

None

F304 To record the closing of fiscal-year contract authority.

Budgetary Entry

- Debit 4132 Substitution of Contract Authority
- Debit 4133 Decreases to Indefinite Contract Authority
- Debit 4134 Contract Authority Withdrawn
- Debit 4135 Contract Authority Liquidated
- Debit 4139 Contract Authority Carried Forward**
- Debit 4392 Permanent Reduction - New Budget Authority
- Debit 4393 Permanent Reduction - Prior-Year Balances
 - Credit 4131 Current-Year Contract Authority Realized
- Credit 4139 Contract Authority Carried Forward**

Proprietary Entry

None

F306 To record the closing of fiscal-year borrowing authority.

Budgetary Entry

- Debit 4140 Substitution of Borrowing Authority
- Debit 4143 Decreases to Indefinite Borrowing Authority
- Debit 4144 Borrowing Authority Withdrawn
- Debit 4145 Borrowing Authority Converted to Cash
- Debit 4149 Borrowing Authority Carried Forward**
- Debit 4392 Permanent Reduction - New Budget Authority
- Debit 4393 Permanent Reduction - Prior-Year Balances
 - Credit 4141 Current-Year Borrowing Authority Realized
- Credit 4149 Borrowing Authority Carried Forward**

Proprietary Entry

None

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

F308 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4430 Unapportioned Authority - OMB Deferral

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4450 Unapportioned Authority**Proprietary Entry**

None

F310 To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

Budgetary Entry

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4620 Unobligated Funds Exempt From Apportionment**Proprietary Entry**

None

F312 To record the closing of unobligated balances to expiring authority.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4430 Unapportioned Authority - OMB Deferral

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4650 Allotments - Expired Authority**Proprietary Entry**

None

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

F314 To record the closing of paid delivered orders to total actual resources.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4201 Total Actual Resources - Collected

Proprietary Entry

None

F316 To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Comment: See USSGL TC-318 for authority from offsetting collections.**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation**Budgetary Entry**

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry

None

F318 To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Comment: See USSGL TC-316 for authority other than offsetting collections.**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation**Budgetary Entry**

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry

None

F320 To record the closing of upward adjustments to delivered orders - obligations, paid.

Comment: See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.**Budgetary Entry**

Debit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

None

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

F322 To record the closing of downward adjustments to delivered orders - obligations, paid.
Comment: See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Proprietary Entry

None

F324 To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid

Debit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid**Proprietary Entry**

None

F325 To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry**Debit 4901 Delivered Orders - Obligations, Unpaid**

Credit 4931 Delivered Orders - Obligations Transferred, Unpaid

Credit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Proprietary Entry

None

F326 To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Debit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced**Proprietary Entry**

None

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

F328 To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Credit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations,
Refunds Collected

Proprietary Entry

None

F330 To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

F332 To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Credit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Proprietary Entry

None

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

F334 To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

Budgetary Entry

Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Debit 4450 Unapportioned Authority

Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4450 Unapportioned Authority

Proprietary Entry

None

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

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

Budgetary Entry

None

Proprietary Entry**Debit 3310 Cumulative Results of Operations**

Debit 5100 Revenue From Goods Sold
 Debit 5200 Revenue From Services Provided
 Debit 5310 Interest Revenue - Other
 Debit 5311 Interest Revenue - Investments
 Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Debit 5320 Penalties, Fines, and Administrative Fees Revenue
 Debit 5400 Benefit Program Revenue
 Debit 5500 Insurance and Guarantee Premium Revenue
 Debit 5600 Donated Revenue - Financial Resources
 Debit 5610 Donated Revenue - Nonfinancial Resources
 Debit 5700 Expended Appropriations
 Debit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
 Debit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
 Debit 5720 Financing Sources Transferred In Without Reimbursement
 Debit 5740 Appropriated Earmarked Receipts Transferred In
 Debit 5750 Expenditure Financing Sources - Transfers-In
 Debit 5755 Nonexpenditure Financing Sources - Transfers-In
 Debit 5780 Imputed Financing Sources
 Debit 5790 Other Financing Sources
 Debit 5800 Tax Revenue Collected
 Debit 5801 Tax Revenue Accrual Adjustment
 Debit 5900 Other Revenue
 Debit 5997 Financing Sources Transferred In From Custodial Statement Collections
 Debit 6190 Contra Bad Debt Expense - Incurred for Others
 Debit 6199 Adjustment to Subsidy Expense
 Debit 6600 Applied Overhead
 Debit 6610 Cost Capitalization Offset
 Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 3310 Cumulative Results of Operations

Credit 5109 Contra Revenue for Goods Sold
 Credit 5209 Contra Revenue for Services Provided
 Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable
 Credit 5318 Contra Revenue for Interest Revenue - Investments
 Credit 5319 Contra Revenue for Interest Revenue - Other
 Credit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees
 Credit 5409 Contra Revenue for Benefit Program Revenue
 Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
 Credit 5609 Contra Revenue for Donations - Financial Resources
 Credit 5619 Contra Donated Revenue - Nonfinancial Resources
 Credit 5700 Expended Appropriations

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

Credit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
 Credit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
 Credit 5730 Financing Sources Transferred Out Without Reimbursement
 Credit 5745 Appropriated Earmarked Receipts Transferred Out
 Credit 5760 Expenditure Financing Sources - Transfers-Out
 Credit 5765 Nonexpenditure Financing Sources - Transfers-Out
 Credit 5790 Other Financing Sources
 Credit 5799 Adjustment of Appropriations Used
 Credit 5809 Contra Revenue for Taxes
 Credit 5890 Tax Revenue Refunds
 Credit 5909 Contra Revenue for Other Revenue
 Credit 5990 Collections for Others
 Credit 5991 Accrued Collections for Others
 Credit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General
 Fund of the Treasury
 Credit 6100 Operating Expenses/Program Costs
 Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal
 Financing Bank
 Credit 6320 Interest Expenses on Securities
 Credit 6330 Other Interest Expenses
 Credit 6400 Benefit Expense
 Credit 6500 Cost of Goods Sold
 Credit 6710 Depreciation, Amortization, and Depletion
 Credit 6720 Bad Debt Expense
 Credit 6730 Imputed Costs
 Credit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 6800 Future Funded Expenses
 Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget
 Authority (Unobligated)
 Credit 6900 Nonproduction Costs

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 7110 Gains on Disposition of Assets - Other
 Debit 7111 Gains on Disposition of Investments
 Debit 7112 Gains on Disposition of Borrowings
 Debit 7180 Unrealized Gains
 Debit 7190 Other Gains
 Debit 7300 Extraordinary Items
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Debit 7600 Changes in Actuarial Liability

Credit 3310 Cumulative Results of Operations

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

F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 3310 Cumulative Results of Operations

Credit 7210 Losses on Disposition of Assets - Other

Credit 7211 Losses on Disposition of Investments

Credit 7212 Losses on Disposition of Borrowings

Credit 7280 Unrealized Losses

Credit 7290 Other Losses

Credit 7300 Extraordinary Items

Credit 7400 Prior-Period Adjustments Due to Corrections of Errors

Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

Credit 7500 Distribution of Income - Dividend

Credit 7600 Changes in Actuarial Liability

F342 To record closing of fiscal-year activity to unexpended appropriations.

Budgetary Entry

None

Proprietary Entry

Debit 3100 Unexpended Appropriations - Cumulative

Debit 3101 Unexpended Appropriations - Appropriations Received

Debit 3102 Unexpended Appropriations - Transfers-In

Debit 3106 Unexpended Appropriations - Adjustments

Debit 3107 Unexpended Appropriations - Used

Debit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

Debit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

Credit 3100 Unexpended Appropriations - Cumulative

Credit 3103 Unexpended Appropriations - Transfers-Out

Credit 3106 Unexpended Appropriations - Adjustments

Credit 3107 Unexpended Appropriations - Used

Credit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

Credit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

F344 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.

Comment: Used to track guaranteed loan level.

Memorandum Entry

Debit 8040 Guaranteed Loan Level - Used Authority

Credit 8010 Guaranteed Loan Level

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

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

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8045 Guaranteed Loan Level - Unused Authority

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

Memorandum Entry

Debit 8053 Guaranteed Loan New Disbursements by Lender

Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

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

Memorandum Entry**Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders**

Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

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

Memorandum Entry

Debit 8045 Guaranteed Loan Level - Unused Authority

Credit 8010 Guaranteed Loan Level

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

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry

None

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

F356 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.

Comment: Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Reference: USSGL implementation guidance; Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry

None

F358 To record the closing of trust or special fund refunds and recoveries temporarily precluded from obligation.

Comment: Close to USSGL account 4394 if required to reclassify as unavailable for obligation upon collection. Close to USSGL account 4397 if required to reclassify 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 4399 Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry

None

F360 To reclassify a temporary reduction/cancellation at yearend.

Comment: Use Authority_Type attribute "S" when recording temporary reductions of spending authority from offsetting collections. Record a debit to USSGL 4124 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). Return the authority to resources at the beginning of the next year by posting USSGL TC-A108.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

Debit 4382 Temporary Reduction - New Budget Authority

Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry

None

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

F362 To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.

Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4382 Temporary Reduction - New Budget Authority

Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry

None

F364 To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.

Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry

None

F366 To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.

Comment: Use this transaction only with specific invested TAFS. For Treasury-Managed Trust Funds, the Bureau of the Public Debt simultaneously posts USSGL TC-F368.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4382 Temporary Reduction - New Budget Authority

Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation

Proprietary Entry

None

U.S. Government Standard General Ledger
Account Transactions

F368 To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS).
Comment: Only use this transaction with specific invested special and trust TAFS. The agency TAFS simultaneously posts USSGL TC-F366.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary
Reduction/Cancellation
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry

None

F369 To reclassify cancellations into the appropriate USSGL account.
Comment: Record USSGL account 4123 if previously recorded as a debit in conjunction with USSGL TC-A518. Record USSGL account 4384 if the Treasury Appropriation Fund Symbol (TAFS) received a cancellation of amounts payable from invested trust or special fund balances.
Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry

Debit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds
Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary
Reduction/Cancellation
Credit 4384 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

Budgetary Entry

Debit 8801 Offset for Purchases of Assets
Credit 8802 Purchases of Property, Plant, and Equipment
Credit 8803 Purchases of Inventory and Related Property
Credit 8804 Purchases of Assets - Other

Proprietary Entry

None

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

F372 To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.
Comment: Reverse this transaction for the receiving entity.
Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry

Debit 4199 Transfer of Expired Expenditure Transfers - Receivable
 Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

None

F374 To record the closing of USSGL account 4081 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
 Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry

None

F376 To record the closing of USSGL account 4082 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
 Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

None

F378 To record the closing of USSGL account 4083 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred
 Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

Proprietary Entry

None

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

F380 To record the closing of USSGL account 4230 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4230 Unfilled Customer Orders Without Advance - Transferred
 Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

None

F382 To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4231 Unfilled Customer Orders With Advance - Transferred
 Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

None

F384 To record the closing of USSGL account 4232 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
 Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

None

F386 To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
 Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

None

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

F388 To record the closing of USSGL account 4234 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

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

Budgetary Entry

Debit 4234 Other Federal Receivables - Transferred

Credit 4287 Other Federal Receivables

Proprietary Entry

None

F390 To record the closing of canceled authority for partial cancellations.

Comment: Also post 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 4350 Canceled Authority

Credit 4201 Total Actual Resources - Collected

Proprietary Entry

None

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

G100 - G299 MEMORANDUM ENTRIES - All Memorandum Entries (Excluding Closing Memorandum Entries)

G102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8010 Guaranteed Loan Level

Credit 8015 Guaranteed Loan Level - Unapportioned

G104 To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8015 Guaranteed Loan Level - Unapportioned

Credit 8020 Guaranteed Loan Level - Apportioned

G106 To record the binding contracts entered into by private lenders.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8040 Guaranteed Loan Level - Used Authority

G108 To record the disbursement of a loan.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8050 Guaranteed Loan Principal Outstanding

Credit 8053 Guaranteed Loan New Disbursements by Lender

G110 To record the repayment of principal from borrowers.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

Credit 8050 Guaranteed Loan Principal Outstanding

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

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

Memorandum Entry

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

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

Memorandum Entry

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

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

Memorandum Entry

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

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

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

| DEBIT | | | | CREDIT | | | |
|----------------|---------------|----------------|---------------|----------------|---------------|----------------|----------------|
| A104 | A462 | C112 | C190 | A106 | A464 | B105 | B138 |
| A110 | A472 | C114 | C602 | A112 | A466 | B106 | B150 |
| A133 AP | A474 | C116 | C604 | A132 | A476 | B107 | B308 |
| A155 | A480 | C117 | C606 | A133 | A478 | B108 | C163 |
| A156 | A482 | C120 | C608 | A134 | A484 | B109 | C406 |
| A170 | A492 R | C122 | C610 | A136 | A486 | B110 | C408 |
| A171 | A502 | C124 | C612 | A146 | A488 | B112 | C432 |
| A175 | A506 | C126 | C614 | A169 | A490 | B114 | D122 |
| A181 | A508 | C130 | C616 | A180 | A492 | B116 | D126 |
| A184 | A510 | C132 | C618 | A183 | A504 | B118 | D306 |
| A185 | A522 | C134 | C620 | A185 AP | A512 | B119 | D502 |
| A186 | A524 | C136 | C622 | A189 | A514 | B120 | D506 |
| A188 | A528 | C137 | C624 | A210 | A518 | B121 | F106 |
| A189 AP | A530 R | C138 | C626 | A404 | A526 | B122 | F108 |
| A195 | A531 | C139 | C628 | A406 | A530 | B124 | F110 |
| A198 | A536 | C140 | C630 | A412 | A531 R | B124 AP | F120 |
| A199 AP | A540 | C141 | C632 | A414 | A538 | B126 | F121 |
| A202 | A544 | C141 AP | C634 | A418 AP | A542 | B126 AP | F122 |
| A212 | A704 | C143 | C636 | A430 | A546 | B128 | F124 |
| A408 | A708 | C146 | C638 | A432 | A712 | B128 AP | F128 AP |
| A410 | B123 | C148 | C640 | A434 | B102 | B129 | F146 |
| A420 | B125 | C152 | C646 | A440 | B103 | B130 | |
| A428 | B127 | C154 | D104 | A442 | B104 | B136 | |
| A436 | B150 R | C158 | D108 | | | | |
| A438 | B602 | C172 | D310 | | | | |
| A444 | C103 | C176 | D502 R | | | | |
| A446 | C104 | C182 | D504 | | | | |
| A448 | C106 | C184 | F107 | | | | |
| A450 | C108 | C186 | F108 R | | | | |
| A460 | C109 | C188 | | | | | |

R = The USSGL transaction mentions "Reverse" in the description.

AP = The USSGL transaction mentions "Also Post" in the description.

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 1090 FUND BALANCE WITH TREASURY
UNDER A CONTINUING RESOLUTION

| DEBIT | | CREDIT | |
|----------------|------|--------|----------------|
| A196 AP | A197 | A198 | A199 AP |

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

| DEBIT | | CREDIT | |
|-------|------|---------------|------|
| C144 | D310 | C144 R | C176 |
| C174 | D556 | C146 | D306 |
| | | C148 | |

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

| DEBIT | | CREDIT | |
|-------|------|---------------|------|
| D310 | D502 | D306 | D504 |
| | | D502 R | |

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

| DEBIT | | | CREDIT | |
|-------|------|------|---------------|------|
| A250 | C751 | C755 | B150 R | B154 |
| A251 | C752 | D310 | B152 | D306 |
| B150 | C753 | | | |
| C750 | C754 | | | |

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

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C108 | D310 | B140 | D506 |
| C150 | | D306 | |

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

| DEBIT | | CREDIT | |
|-------|------|--------|--|
| C150 | D310 | D306 | |

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B140 | D310 | B142 | D572 |
| C192 | D574 | C440 | D576 |
| C194 | D578 | D306 | |

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|----------------|------|------|------|--------|------|----------------|------|
| A498 | C412 | C438 | C650 | A195 | C130 | C141 AP | D408 |
| A714 | C414 | C440 | D128 | A499 | C136 | C143 | D576 |
| C402 | C416 | C610 | D130 | A502 | C137 | C178 | E508 |
| C404 AP | C420 | C644 | D310 | C106 | C138 | C186 | F144 |
| C406 | C422 | C646 | D578 | C109 | C139 | C194 | |
| C410 | C430 | C648 | E604 | C126 | C140 | D306 | |

SUPPLEMENT

Section III

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

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

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

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT
CONTRIBUTIONS RECEIVABLE

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C416 | D310 | A195 | D306 |
| C420 | E604 | C109 | E508 |
| C422 | | | |

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

| DEBIT | | CREDIT | |
|--------|------|--------|------|
| C402 | D310 | C141AP | D410 |
| C404AP | E604 | C143 | E508 |
| | | D306 | |

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES
RECEIVABLE

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D306 | D410 | D310 | D424 |
| D402R | E508 | D402 | E604 |

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 1330 RECEIVABLE FOR TRANSFERS OF
CURRENTLY INVESTED BALANCES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|----------------|------|------|------|
| A173 | A416 | A532 | E604 | A175 | A422 | A452 | D306 |
| A177 | A516 | D310 | | A181 | A428 | A518 | E508 |
| | | | | A418 AP | A440 | A524 | |
| | | | | A420 | A442 | A536 | |

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS
RECEIVABLE

| DEBIT | | CREDIT | |
|-------|------|--------|---------------|
| A458 | D310 | A456 | D144 R |
| A498 | E604 | A499 | D306 |
| D144 | | A502 | E508 |

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|----------------|------|------|------|--------|----------------|------|------|
| B104 AP | B129 | C422 | E604 | A195 | C140 | C162 | D414 |
| B124 AP | C416 | C428 | | A250 | C141 AP | C163 | D416 |
| B126 AP | C418 | C434 | | A251 | C143 | C614 | D426 |
| B128 AP | C420 | D310 | | C109 | C161 | D306 | E508 |

ACCOUNT NUMBER AND TITLE: 1349 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE

| DEBIT | | CREDIT | |
|---------------|------|--------|------|
| D306 | D426 | D310 | D420 |
| D402 R | E508 | D402 | D424 |
| D416 | | D404 | E604 |

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

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

| DEBIT | | | CREDIT | | |
|----------------|------|------|--------|------|------|
| B104 AP | C432 | E604 | C109 | C180 | D414 |
| C408 | C616 | | C161 | C614 | D426 |
| C428 | D310 | | C162 | D306 | E508 |
| | | | C163 | D412 | |

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS
RECEIVABLE

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C180 | D412 | D310 | E604 |
| D306 | E508 | D404 | |

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES, FINES, AND
ADMINISTRATIVE FEES RECEIVABLE

| DEBIT | | CREDIT | |
|-------|------|----------------|------|
| C416 | C436 | A195 | D306 |
| C420 | D310 | C141 AP | D406 |
| C422 | E604 | C143 | E508 |

ACCOUNT NUMBER AND TITLE: 1369 ALLOWANCE FOR LOSS ON
PENALTIES, FINES, AND
ADMINISTRATIVE FEES RECEIVABLE

| DEBIT | | CREDIT | |
|---------------|------|--------|------|
| D306 | D406 | D310 | D424 |
| D402 R | E508 | D402 | E604 |
| | | D420 | |

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

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|----------------|------|------|------|
| C163 | D146 | D414 | E118 | A202 AP | C104 | C163 | D310 |
| C612 | D306 | D580 | E508 | A204 | C109 | C412 | E604 |
| | | | | B104 AP | C118 | C428 | |
| | | | | C103 | C126 | C438 | |

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES AND PREPAYMENTS

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| A496 | B308 | D310 | A494 | C112 | D306 |
| A550 | D122 | | A548 | C130 | |
| | | | B604 | D130 | |

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND
SUPPLIES HELD FOR USE

| DEBIT | | | | CREDIT | | | |
|-------|------|----------------|---------------|--------|------|------|------|
| B402 | D106 | D526 AP | D566 R | C132 | C648 | D306 | D568 |
| B406 | D107 | D530 | D570 | C134 | D102 | D418 | E406 |
| B604 | D134 | D544 R | E602 | C414 | D104 | D542 | E510 |
| C164 | D310 | D546 | E606 | C644 | D108 | D544 | E602 |
| | | | | C646 | D110 | D566 | |

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

ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND
SUPPLIES HELD IN RESERVE FOR
FUTURE USE

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|-------|
| B402 | D107 | E602 | C132 | D104 | D544R |
| B406 | D134 | E606 | C134 | D108 | D546 |
| B604 | D310 | | C414 | D110 | E510 |
| D106 | D544 | | D102 | D306 | |

ACCOUNT NUMBER AND TITLE: 1513 OPERATING MATERIALS AND
SUPPLIES - EXCESS, OBSOLETE, AND
UNSERVICEABLE

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D310 | E602 | C626 | D546 |
| D542 | E606 | D306 | E510 |

ACCOUNT NUMBER AND TITLE: 1514 OPERATING MATERIALS AND
SUPPLIES HELD FOR REPAIR

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D310 | E606 | D306 | D530 |
| D526 | | D526AP | E510 |

ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND
SUPPLIES - ALLOWANCE

| DEBIT | | CREDIT | |
|-------|-------|--------|------|
| C644 | D528R | D310 | E606 |
| C648 | E510 | D528 | |
| D306 | | | |

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

ACCOUNT NUMBER AND TITLE: **1521 INVENTORY PURCHASED FOR
RESALE**

| DEBIT | | | | CREDIT | | | |
|-------|------|-------|------|--------|------|-------|------|
| B402 | D106 | D522R | D570 | C644 | D306 | D524 | E408 |
| B406 | D107 | D524R | E602 | C646 | D418 | D534 | E510 |
| B430 | D134 | D540 | E606 | C648 | D428 | D540R | E602 |
| B604 | D310 | D566R | | D102 | D522 | D566 | |
| | | | | D108 | D523 | D568 | |

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

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|-------|
| B402 | D107 | E602 | C132 | D104 | D428 |
| B406 | D134 | E606 | C134 | D108 | D522R |
| B604 | D310 | | C414 | D110 | E510 |
| D106 | D522 | | D102 | D306 | |

ACCOUNT NUMBER AND TITLE: **1523 INVENTORY HELD FOR REPAIR**

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|-------|------|
| C430 | D534 | E602 | D306 | D524R | E510 |
| D310 | E412 | E606 | D428 | D536 | |
| D524 | E414 | | | | |

ACCOUNT NUMBER AND TITLE: **1524 INVENTORY - EXCESS, OBSOLETE,
AND UNSERVICEABLE**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D310 | E602 | C626 | D428 |
| D523 | E606 | D306 | E510 |

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

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B402 | C164 | D134 | E606 | C132 | C646 | D108 | D428 |
| B406 | D106 | D310 | | C134 | C648 | D110 | D516 |
| B604 | D107 | E602 | | C414 | D102 | D306 | E406 |
| | | | | C644 | D104 | D418 | E510 |

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| D310 | D516 | E404 | E606 | C132 | C646 | D428 | E510 |
| D514 | E114 | E602 | | C134 | C648 | D520 | |
| | | | | C414 | D306 | E116 | |
| | | | | C644 | D418 | E406 | |

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

| DEBIT | | | | CREDIT | | | |
|-------|------|-------|------|--------|------|------|-------|
| B402 | D106 | D520 | E114 | C132 | D102 | D428 | D540R |
| B406 | D107 | D522R | E602 | C134 | D104 | D522 | E116 |
| B604 | D134 | D524R | E606 | C414 | D108 | D523 | E406 |
| C164 | D310 | D540 | | C644 | D110 | D524 | E408 |
| | | | | C646 | D306 | D534 | E510 |
| | | | | C648 | D418 | D538 | |

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

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

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

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C166 | E606 | C174R | D588 |
| D310 | | D306 | E510 |
| | | D555 | |

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D310 | D588 | C170 | D506 |
| | | D306 | |

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR
SALE

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B432 | C178 | D554 | C636R | C648 | D556 |
| B434 | D310 | E606 | C638 | D306 | D558 |
| | | | C644 | D418 | D562 |
| | | | C646 | D430 | E510 |

ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR
DONATION OR USE

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D310 | D562 | D306 | E504 |
| D558 | E606 | D430 | E510 |
| | | D560 | |

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY -
ALLOWANCE

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B130 | C648 | D430 | D310 | E418 | E606 |
| C644 | D306 | E510 | | | |
| C646 | D418 | | | | |

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B116 | C162 | D426 | C109 | C616 | E510 |
| B428 | C163 | E606 | C612 | C628 | |
| C161 | D310 | | C614 | D306 | |

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY -
ALLOWANCE

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B114 | E510 | D310 | D518 |
| D306 | | D426 | E606 |

ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE
SUPPORT AND STABILIZATION
SUPPORT PROGRAMS

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| B402 | C180 | D134 | C132 | C646 | D110 | E506 |
| B406 | D106 | D310 | C134 | C648 | D306 | E510 |
| B604 | D107 | E606 | C414 | D102 | D418 | |
| | | | C642 | D104 | D432 | |
| | | | C644 | D108 | E408 | |

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| C642 | C648 | D432 | D310 | D564 | E606 |
| C644 | D306 | E510 | | | |
| C646 | D418 | | | | |

ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN RESERVE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B402 | B604 | D107 | D310 | C132 | D104 | D548 | E510 |
| B406 | D106 | D134 | E606 | C134 | D108 | D550 | |
| | | | | C414 | D110 | D552 | |
| | | | | D102 | D306 | E416 | |

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR SALE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B402 | C164 | D134 | E606 | C132 | C632 | D108 | D550 |
| B406 | D106 | D310 | | C134 | C634 | D110 | E510 |
| B604 | D107 | D552 | | C414 | D102 | D306 | |
| | | | | C630 | D104 | D548 | |

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| B402 | C164 | D134 | C132 | C646 | D108 | E510 |
| B406 | D106 | D310 | C134 | C648 | D110 | |
| B604 | D107 | E606 | C414 | D102 | D306 | |
| | | | C644 | D104 | D418 | |

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

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY -
ALLOWANCE

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C644 | D306 | D310 | E606 |
| C646 | D418 | | |
| C648 | E510 | | |

ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B124 | B128 | E608 | C120 | C604 | C620 |
| B126 | D310 | | C122 | C606 | D306 |
| | | | C124 | C608 | E512 |
| | | | C602 | C618 | |

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C124 | C618 | B128 | E608 |
| C606 | D306 | D310 | |
| C608 | E512 | | |

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B126 | E608 | C122 | C620 |
| D310 | | C602 | D306 |
| | | C604 | E512 |

ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND
PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|-------|-------|
| C122 | C620 | E512 | C124 | C618 | E117R |
| C602 | D310 | E608 | C606 | C620R | E512 |
| C604 | E117 | | C608 | D306 | E608 |

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT -
INVESTMENTS

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D310 | E608 | D306 | E608 |
| E512 | F136 | E512 | F138 |

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| B124 | B128 | D310 | C120 | C606 | C751 | D306 |
| B126 | B152 | E608 | C122 | C608 | C752 | E512 |
| | | | C124 | C622 | C753 | |
| | | | C602 | C624 | C754 | |
| | | | C604 | C750 | C755 | |

ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C124 | C622 | B128 | E608 |
| C606 | D306 | D310 | |
| C608 | E512 | | |

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B126 | E608 | C122 | C624 |
| D310 | | C602 | D306 |
| | | C604 | E512 |

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Section III

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

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF DISCOUNT AND
PREMIUM ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|-------|-------|
| C122 | C624 | E512 | C124 | C620R | E117R |
| C602 | D310 | E608 | C606 | C622 | E512 |
| C604 | E117 | | C608 | D306 | E608 |

ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS ISSUED BY
THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B128 | E608 | C124 | D306 |
| D310 | | C608 | E512 |
| | | C618 | |

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY ZERO
COUPON BONDS ISSUED BY THE
BUREAU OF THE PUBLIC DEBT

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C124 | D306 | B128 | E608 |
| C608 | E512 | D310 | |
| C618 | | | |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT ON
U.S. TREASURY ZERO COUPON
BONDS ISSUED BY THE BUREAU OF
THE PUBLIC DEBT

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C124 | E113 | C608 | D306 |
| D310 | E608 | C618 | E512 |
| | | C620R | |

ACCOUNT NUMBER AND TITLE: 1638 MARKET ADJUSTMENT -
INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D310 | E512 | D306 | E608 |
| D589 | E608 | E512 | |

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT -
INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D306 | E608 | D310 | E512 |
| E512 | | D589 | E608 |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

| DEBIT | | | CREDIT | | |
|-------|------|--|--------|------|--|
| D310 | E608 | | C618 | D306 | |
| | | | C622 | E512 | |
| | | | C624 | | |

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| B402 | C164 | D134 | C132 | C646 | D108 | E502 |
| B406 | D106 | D310 | C134 | C648 | D110 | E510 |
| B604 | D107 | E606 | C414 | D102 | D306 | |
| | | | C644 | D104 | D418 | |

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| B402 | D106 | D310 | C132 | C646 | D108 | E502 |
| B406 | D107 | D510 | C134 | C648 | D110 | E510 |
| B604 | D134 | E606 | C414 | D102 | D306 | |
| | | | C644 | D104 | D418 | |

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON
IMPROVEMENTS TO LAND

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| C644 | D306 | E510 | D310 | E120 | E606 |
| C646 | D418 | | | | |
| C648 | E502 | | | | |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| B406 | D106 | D310 | C132 | C646 | D108 | D510 |
| B410 | D107 | D514 | C134 | C648 | D110 | E510 |
| B604 | D134 | E606 | C414 | D102 | D306 | |
| | | | C644 | D104 | D418 | |

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

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B402 | C164 | D134 | E606 | C132 | C646 | D108 | E502 |
| B406 | D106 | D310 | | C134 | C648 | D110 | E510 |
| B604 | D107 | D510 | | C414 | D102 | D306 | |
| | | | | C644 | D104 | D418 | |

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| C644 | D306 | E510 | D310 | E120 | E606 |
| C646 | D418 | | | | |
| C648 | E502 | | | | |

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ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND
FACILITIES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B402 | C164 | D134 | E606 | C132 | C646 | D108 | E502 |
| B406 | D106 | D310 | | C134 | C648 | D110 | E510 |
| B604 | D107 | D510 | | C414 | D102 | D306 | |
| | | | | C644 | D104 | D418 | |

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON
OTHER STRUCTURES AND
FACILITIES

| DEBIT | | | CREDIT | |
|-------|------|------|--------|------|
| C644 | D306 | E510 | D310 | E120 |
| C646 | D418 | | D434 | E606 |
| C648 | E502 | | | |

ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B402 | D106 | D510 | C132 | D102 | D306 |
| B406 | D107 | D560 | C134 | D104 | D418 |
| B604 | D134 | E606 | C414 | D108 | E502 |
| C164 | D310 | | C610 | D110 | E510 |

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON
EQUIPMENT

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C610 | E502 | D310 | E606 |
| D306 | E510 | E120 | |
| D418 | | | |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B438 | D310 | E606 | C132 | C644 | D306 |
| | | | C134 | C648 | D418 |
| | | | C414 | D104 | E510 |
| | | | C610 | D108 | |

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON
ASSETS UNDER CAPITAL LEASE

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C610 | D306 | D310 | E606 |
| C644 | D418 | E120 | |
| C648 | E510 | | |

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B402 | C164 | D134 | E606 | C132 | C644 | D108 | E510 |
| B406 | D106 | D310 | | C134 | C648 | D110 | |
| B604 | D107 | D510 | | C414 | D102 | D306 | |
| | | | | C610 | D104 | D418 | |

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON
LEASEHOLD IMPROVEMENTS

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C610 | D306 | D310 | E606 |
| C644 | D418 | E120 | |
| C648 | E510 | | |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B402 | D106 | D512 | C132 | D102 | D306 |
| B406 | D107 | E606 | C134 | D104 | D418 |
| B604 | D134 | | C414 | D108 | E510 |
| C164 | D310 | | C610 | D110 | |

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN
DEVELOPMENT

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B402 | D106 | D310 | C134 | D104 | D418 |
| B406 | D107 | D514 | C414 | D108 | D512 |
| B604 | D134 | E606 | C610 | D110 | E510 |
| | | | D102 | D306 | |

ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORTIZATION ON
INTERNAL-USE SOFTWARE

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C610 | D418 | D310 | E606 |
| D306 | E510 | E120 | |

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B402 | C164 | D134 | C132 | D102 | D110 |
| B406 | D106 | D310 | C134 | D104 | D306 |
| B604 | D107 | E606 | C414 | D108 | E510 |

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

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

| DEBIT | | CREDIT | |
|-------|------|--------------|------|
| D306 | E510 | D310 E120 | E606 |

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

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| B402 | C164 | D134 | C132 | C644 | D108 | E502 |
| B406 | D106 | D310 | C134 | C648 | D110 | E510 |
| B604 | D107 | E606 | C414 | D102 | D306 | |
| | | | C610 | D104 | D418 | |

ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRECIATION ON
OTHER GENERAL PROPERTY, PLANT,
AND EQUIPMENT

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| C610 | D306 | E510 | D310 | E120 | E606 |
| C644 | D418 | | | | |
| C648 | E502 | | | | |

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM APPROPRIATIONS

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

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B402 | D106 | D310 | C132 | D102 | D110 |
| B406 | D107 | E606 | C134 | D104 | D306 |
| B604 | D134 | | C414 | D108 | E510 |

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|--------|
| A492 | B408 | D308 | A492R | B416 | D106 | E204AP |
| B110 | D102 | D508 | B402 | B428 | D107 | E412 |
| B120 | D110 | F128 | B406 | B430 | D134 | |
| | | | B410 | B436 | D312 | |
| | | | B412 | C614 | E109 | |

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B110 | D308 | B408 | D312 |

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B110 | D102 | D308 | B402 | D106 | D312 |
| B408 | D110 | | B406 | D107 | D508 |
| | | | B410 | D134 | |

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

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE

| DEBIT | | | CREDIT | | |
|-------|------|--|--------|------|--|
| B112 | D308 | | B416 | D312 | |
| | | | B418 | | |

ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF
CURRENTLY INVESTED BALANCES

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| A180 | A446 | A538 | A179 | A520 | D312 |
| A424 | A454 | D308 | A426 | A534 | E610 |
| A430 | A522 | E514 | | | |
| A444 | A526 | | | | |

ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

| DEBIT | | | CREDIT | | |
|-------|------|--|--------|------|--|
| A500R | D308 | | A500 | D312 | |
| A504 | E514 | | D140 | E610 | |
| D142 | | | | | |

ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND
PAYABLE

| DEBIT | | | CREDIT | | |
|-------|------|--|--------|------|--|
| B110 | D308 | | B420 | E106 | |
| B408 | | | D312 | | |

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

ACCOUNT NUMBER AND TITLE: 2170 SUBSIDY PAYABLE TO THE
FINANCING ACCOUNT

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B105 | E514 | A150 | D312 |
| D308 | | B420 | E610 |

ACCOUNT NUMBER AND TITLE: 2179 CONTRA LIABILITY FOR SUBSIDY
PAYABLE TO THE FINANCING
ACCOUNT

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A150 | D312 | B105 | D308 |

ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| B104 | D308 | E514 | A202AP | C104 | C428 | E122 |
| | | | A204 | C117 | C438 | E610 |
| | | | B104AP | C118 | D312 | |
| | | | C103 | C126 | D580 | |

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

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B110 | D102 | D308 | B402 | D107 | E102 |
| B408 | D110 | | B416 | D134 | E108 |
| | | | B420 | D148 | |
| | | | D106 | D312 | |

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

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND
LEAVE

| DEBIT | | CREDIT | |
|-------|------|--------------|------|
| B110 | D308 | B402 D312 | E102 |

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

| DEBIT | | CREDIT | |
|-------|------|--------------|--------------|
| B110 | D308 | B402 D134 | D312 E102 |

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

| DEBIT | | CREDIT | |
|-------|------|--------------|--------------|
| B110 | D308 | B402 D134 | D312 E104 |

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST EMPLOYMENT
BENEFITS DUE AND PAYABLE

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B110 | D308 | D312 | E106 |

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

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

| DEBIT | CREDIT |
|-------|----------------|
| D308 | D312 E106 |

ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO
CARRIERS

| DEBIT | CREDIT |
|-------|----------------|
| D308 | D312 E106 |

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

| DEBIT | CREDIT |
|-------|----------------|
| D308 | D312 E106 |

ACCOUNT NUMBER AND TITLE: 2220 UNFUNDED LEAVE

| DEBIT | CREDIT |
|----------------|------------------------|
| D308 E514 | B420 E610 D312 |

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

ACCOUNT NUMBER AND TITLE: 2225 UNFUNDED FECA LIABILITY

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D308 | E514 | B422 | E610 |
| | | D312 | |

ACCOUNT NUMBER AND TITLE: 2290 OTHER UNFUNDED EMPLOYMENT
RELATED LIABILITY

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D308 | E514 | B420 | D312 |
| | | B422 | E610 |

ACCOUNT NUMBER AND TITLE: 2310 LIABILITY FOR ADVANCES AND
PREPAYMENTS

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A710 | D308 | A704 | D312 |
| A712 | E514 | C182 | E610 |
| B142 | F110 | C184 | |

ACCOUNT NUMBER AND TITLE: 2320 OTHER DEFERRED REVENUE

| DEBIT | | | CREDIT | | |
|-------|-------|------|--------|------|------|
| C118 | C636R | D562 | B432 | B602 | C116 |
| C424 | D308 | | B434 | C114 | D312 |
| C426 | D558 | | | | |

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2400 LIABILITY FOR DEPOSIT FUNDS,
CLEARING ACCOUNTS, AND
UNDEPOSITED COLLECTIONS

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C144R | D308 | C108 | D312 |
| C170 | D506 | C144 | D588 |
| | | C152 | |

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

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B120 | D308 | A156 | E610 |
| B121 | E514 | D312 | |

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

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B120 | D308 | A156 | E610 |
| B121 | E514 | D312 | |

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

| DEBIT | | CREDIT | |
|-------|--|--------|------|
| D308 | | B123 | B127 |
| | | B125 | D312 |

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

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

| DEBIT | CREDIT |
|----------------|--------|
| B127 D312 | D308 |

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

| DEBIT | CREDIT |
|-------|----------------|
| D308 | B125 D312 |

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

| DEBIT | CREDIT |
|-------|--------|
| D312 | D308 |

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

| DEBIT | CREDIT |
|-------|--------|
| D308 | D312 |

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ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

| DEBIT | | CREDIT | |
|-------|------|--------|--|
| B122 | D308 | D312 | |

ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B103 | E106 | B420 | E610 |
| D308 | E514 | D312 | |

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE
LIABILITY

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D308 | E514 | B420 | E610 |
| | | D312 | |

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE
LIABILITY

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D308 | E514 | B420 | E610 |
| | | D312 | |

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ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

| DEBIT | CREDIT |
|--------------------|-------------------|
| B426R E514 D308 | B426 E610 D312 |

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

| DEBIT | CREDIT |
|--------------------|------------------------|
| B426R E514 D308 | B420 D312 B426 E610 |

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

| DEBIT | CREDIT |
|-------------------|-------------------|
| B114 E514 D308 | D312 E610 D426 |

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

| DEBIT | CREDIT |
|-------------------------|-------------------|
| B119 D308 B424R E514 | A143 E610 B424 |

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

| DEBIT | CREDIT |
|-------------------|-------------------|
| B110 E514 D308 | B438 E610 D312 |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: **2950 LIABILITY FOR SUBSIDY RELATED
TO UNDISBURSED LOANS**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C126 | E514 | C410 | E610 |
| D308 | | D312 | |

ACCOUNT NUMBER AND TITLE: **2960 ACCOUNTS PAYABLE FROM
CANCELED APPROPRIATIONS**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D145 | E514 | D312 | F130 |
| D308 | | E610 | |

ACCOUNT NUMBER AND TITLE: **2970 RESOURCES PAYABLE TO TREASURY**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B136 | E514 | A143 | E610 |
| D308 | | D312 | |

ACCOUNT NUMBER AND TITLE: **2980 CUSTODIAL LIABILITY**

| DEBIT | | | CREDIT | | |
|--------|-------|------|--------|--------|------|
| D308 | D422 | F124 | C141AP | C404 | D312 |
| D420AP | D424R | | C142 | C434AP | |
| | | | C402AP | C436AP | |

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

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

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B110 | D308 | E504 | A132 | B420 | D312 |
| B408 | D555 | E514 | A134 | C150 | D562 |
| C174R | D588 | | A136 | C166 | E610 |

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST
LIABILITY

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B436 | D434 | B420 | E610 |
| D308 | E514 | D312 | |

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS -
CUMULATIVE

| DEBIT | CREDIT |
|-------|--------|
| F342 | F342 |

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS -
APPROPRIATIONS RECEIVED

| DEBIT | | CREDIT | | |
|-------|------|--------|--------|-------|
| F108 | F342 | A104 | A196AP | F107 |
| | | A110 | A197 | F108R |
| | | A155 | A198 | |
| | | A170 | A199AP | |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS -
TRANSFERS-IN

| DEBIT | CREDIT | | |
|-------|--------|------|------|
| F342 | A408 | A460 | A496 |
| | A436 | A472 | A506 |
| | A448 | A480 | |

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

| DEBIT | CREDIT | | |
|-------|--------|------|------|
| A404 | A440 | A484 | A444 |
| A412 | A464 | A490 | F342 |
| A432 | A476 | A494 | |

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS -
ADJUSTMENTS

| DEBIT | CREDIT | | |
|-------|--------|--------|------|
| A106 | A169 | F128AP | F342 |
| A112 | F106 | F342 | |
| A132 | F120 | | |
| A136 | F122 | | |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS -
USED

| DEBIT | | | | CREDIT | | | |
|--------|--------|--------|--------|--------|-------|-------|------|
| A146AP | B130AP | B438AP | E104AP | C132R | C138R | D104R | F342 |
| A514AP | B134 | B604AP | E106AP | C134R | C139R | D108R | |
| B102AP | B402AP | C408AP | E108AP | C136R | C414R | D110R | |
| B105AP | B406AP | D106AP | E109AP | C137R | D102R | F128R | |
| B106AP | B412AP | D107AP | E204AP | | | | |
| B107AP | B418AP | D114AP | E412AP | | | | |
| B109AP | B428AP | D126AP | F342 | | | | |
| B118AP | B430AP | D134AP | | | | | |
| B122AP | B436AP | E102AP | | | | | |

ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS

| DEBIT | | CREDIT | |
|--------|--------|--------|------|
| D304 | D308AP | D310R | F342 |
| D306AP | F342 | D312R | |

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

| DEBIT | | CREDIT | |
|--------|--------|--------|------|
| D302 | D308AP | D310R | F342 |
| D306AP | F342 | D312R | |

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

ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF
OPERATIONS

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| F336 | F340 | F336 | F338 |

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED INDEFINITE CONTRACT
AUTHORITY

| DEBIT | | CREDIT | |
|-------|--|--------|------|
| A176 | | A168 | F112 |

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO
CONTRACT AUTHORITY

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A172 | F114 | A178 | F118 |
| A178R | | | |

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE
BORROWING AUTHORITY

| DEBIT | | CREDIT | |
|-------|--|--------|------|
| A162 | | A154 | F112 |

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

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO
BORROWING AUTHORITY

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A158 | F114 | A164 | F118 |
| A159 | | | |

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANSFERS TO THE
GENERAL FUND OF THE TREASURY

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B119 | B136 | A142 | F118 |
| B120 | F114 | A143 | |

ACCOUNT NUMBER AND TITLE: 4060 ANTICIPATED COLLECTIONS FROM
NON-FEDERAL SOURCES

| DEBIT | | CREDIT | | | |
|-------|------|--------|------|------|------|
| A140 | F116 | C109 | C136 | C614 | C646 |
| | | C116 | C148 | C616 | D108 |
| | | C117 | C152 | C626 | F112 |
| | | C130 | C154 | C628 | |
| | | C132 | C612 | C640 | |

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

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM
FEDERAL SOURCES

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| A140 | C608 | F116 | C101 | C124 | C416 | C648 |
| C604 | C620 | | C103 | C132 | C602 | D108 |
| | | | C104 | C136 | C606 | F112 |
| | | | C106 | C410 | C618 | |
| | | | C109 | C412 | C646 | |

ACCOUNT NUMBER AND TITLE: 4081 AMOUNTS APPROPRIATED FROM A
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS - RECEIVABLE -
TRANSFERRED

| DEBIT | | CREDIT | |
|-------|------|--------|-------|
| A542 | F374 | A540 | F374R |

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

| DEBIT | | CREDIT | |
|-------|------|--------|-------|
| A542 | F376 | A540 | F376R |

U.S. Government Standard General Ledger
Account Transaction Postings

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

| DEBIT | | CREDIT | |
|-------|------|--------|-------|
| A542 | F378 | A540 | F378R |

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION
APPROPRIATIONS

| DEBIT | | CREDIT | |
|--------|-------|--------|------|
| A104 | A199R | A199 | F302 |
| A196 | F108R | F108 | |
| A197AP | | | |

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY -
APPROPRIATIONS

| DEBIT | | CREDIT | |
|-------|--------|--------|------|
| A104 | A197AP | A199 | F302 |
| A196 | A199R | | |

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

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|--------|------|------|
| A184 | A510 | C602 | C752 | B124AP | B126AP | B129 | C608 |
| A186 | C114 | C606 | C754 | B126 | B128AP | C604 | F302 |
| A188 | C124 | C622 | D589 | | | | |
| A195 | C172 | C624 | E113 | | | | |
| A212 | C176 | C636 | | | | | |
| A250 | C190 | C750 | | | | | |

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

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

| DEBIT | | CREDIT | |
|-------|----------------|--------|------|
| A104 | A197 AP | A199 | F302 |
| A196 | A199 R | | |

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE
APPROPRIATION

| DEBIT | | CREDIT | |
|-------|----------------|--------|------|
| A104 | A197 AP | A199 | F302 |
| A196 | A199 R | | |

ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY
APPROPRIATION

| DEBIT | | CREDIT | |
|-------|---------------|--------|------|
| A104 | F108 R | F108 | F302 |

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

| DEBIT | | CREDIT | |
|-------|----------------|--------|------|
| A104 | A197 AP | A125 | F108 |
| A155 | A199 R | A199 | F302 |
| A196 | F108 R | | |

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED -
INDEFINITE

| DEBIT | | CREDIT | | |
|-------|------|--------|--------|------|
| A102 | C608 | A104 | A197AP | C602 |
| C604 | F116 | A186 | A212 | C606 |
| | | A196 | C124 | F112 |

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

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

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

| DEBIT | | CREDIT | |
|--------|------|--------|------|
| A418AP | A518 | F366 | F369 |

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND
TITLE:

4124 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - PAYABLE -
TEMPORARY
REDUCTION/CANCELLATION

| DEBIT | | CREDIT |
|-------|------|--------|
| F360 | F368 | A522 |

ACCOUNT NUMBER AND TITLE:

4125 LOAN MODIFICATION ADJUSTMENT
TRANSFER APPROPRIATION

| DEBIT | | CREDIT |
|-------|--|--------|
| A202 | | F302 |

ACCOUNT NUMBER AND TITLE:

4126 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
RECEIVABLE

| DEBIT | | CREDIT |
|-------|-------|----------------|
| A173 | F374R | A175 A524 |
| A516 | | A418AP F374 |
| | | A518 |

ACCOUNT NUMBER AND TITLE:

4127 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS - PAYABLE

| DEBIT | | CREDIT |
|-------|------|--------|
| A522 | A526 | A520 |

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

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

| DEBIT | | CREDIT | |
|-------|------|----------------|------|
| A524 | A528 | A418AP A518 | F302 |

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

| DEBIT | | CREDIT | |
|---------------|--------------|--------------|-------|
| A522 A530R | A531 F302 | A526 A530 | A531R |

ACCOUNT NUMBER AND TITLE: 4130 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY
WITHDRAWN

| DEBIT | | CREDIT | |
|-------|--|--------|--|
| F302 | | A169 | |

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR CONTRACT
AUTHORITY REALIZED

| DEBIT | | CREDIT | |
|--------------|------|--------|--|
| A166 A168 | F112 | F304 | |

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

ACCOUNT NUMBER AND TITLE: 4132 SUBSTITUTION OF CONTRACT
AUTHORITY

| DEBIT | CREDIT |
|----------------|--------|
| A187 F304 | A704 |

ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE
CONTRACT AUTHORITY

| DEBIT | CREDIT |
|-------|------------------------|
| F304 | A172 F113 A174 |

ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY
WITHDRAWN

| DEBIT | CREDIT |
|-------|--------|
| F304 | D136 |

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

| DEBIT | CREDIT |
|----------------|----------------------------------|
| A169 F304 | A170 A175 A171 A187 |

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

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

| DEBIT | CREDIT |
|-------|--------|
| A175 | A173 |

ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT
AUTHORITY

| DEBIT | CREDIT |
|----------------|----------------|
| A177 A180 | A179 A181 |

ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY

| DEBIT | CREDIT |
|------------------------|--------|
| A170 A175 A171 | F302 |

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED
FORWARD

| DEBIT | CREDIT |
|-------|--------|
| F304 | F304 |

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

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING
AUTHORITY

| DEBIT | CREDIT |
|-------|----------------|
| F306 | A155 A159 |

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

| DEBIT | CREDIT |
|------------------------|--------|
| A152 F112 A154 | F306 |

ACCOUNT NUMBER AND TITLE: 4143 DECREASES TO INDEFINITE
BORROWING AUTHORITY

| DEBIT | CREDIT |
|-------|------------------------|
| F306 | A148 F113 A158 |

ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY
WITHDRAWN

| DEBIT | CREDIT |
|-------|--------|
| F306 | D138 |

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

ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY
CONVERTED TO CASH

| DEBIT | CREDIT |
|-------|--------|
| F306 | A156 |

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

| DEBIT | CREDIT |
|-------|----------------|
| F302 | B120 B121 |

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

| DEBIT | CREDIT |
|-------|----------------|
| F302 | B120 B121 |

ACCOUNT NUMBER AND TITLE: 4148 RESOURCES REALIZED FROM
BORROWING AUTHORITY

| DEBIT | CREDIT |
|-------|--------|
| A156 | F302 |

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

ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY CARRIED FORWARD

| DEBIT | CREDIT |
|-------|--------|
| F306 | F306 |

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS

| DEBIT | CREDIT |
|-------|--------|
| A110 | F302 |

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

| DEBIT | CREDIT |
|-------|--------------|
| F302 | B119 B136 |

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

| DEBIT | CREDIT |
|-------|--------------|
| F302 | B119 B136 |

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

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

| DEBIT | CREDIT |
|-------|------------------------|
| A192 | F132 F354 F316 |

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

| DEBIT | CREDIT |
|-------|------------------------|
| A194 | F134 F356 F318 |

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

| DEBIT | CREDIT |
|----------------------------------|---|
| A468 A478 A476 F104 | A470 A532 A472 F104R A474 F112 |

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

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

| DEBIT | CREDIT |
|-------|-----------|
| A402 | A416 F112 |

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

| DEBIT | CREDIT |
|-------------------------|----------------------------------|
| A416 A430 A424 F376R | A418AP A426 A420 F376 A422 |

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

| DEBIT | CREDIT |
|-------|-----------|
| A420 | A430 F302 |

U.S. Government Standard General Ledger
Account Transaction Postings

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

| DEBIT | CREDIT |
|-----------------------------|-----------|
| A418 AP F364 A422 | A424 F362 |

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

| DEBIT | CREDIT |
|----------------------------------|--|
| A181 A474 A482 A472 A480 A536 | A180 A484 F302 A476 A486 A478 A538 |

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

| DEBIT | CREDIT |
|--------------------|-----------|
| A532 F378 R | A536 F378 |

ACCOUNT NUMBER AND TITLE: 4172 NONALLOCATION TRANSFERS OF
INVESTED BALANCES - PAYABLE

| DEBIT | CREDIT |
|-------|--------|
| A538 | A534 |

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

ACCOUNT NUMBER AND TITLE: 4173 NONALLOCATION TRANSFERS OF
INVESTED BALANCES -
TRANSFERRED

| DEBIT | CREDIT |
|-------|-----------|
| A536 | A538 F302 |

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

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

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

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

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

| DEBIT | CREDIT |
|------------------------|-------------------------|
| A468 A478 A476 F104 | A470 A474 A472 F104R |

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

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

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A472 | A480 | A476 | A486 |
| A474 | A482 | A478 | F302 |
| | | A484 | |

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

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A460 | A462 | A464 | F302 |
| | | A466 | |

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

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A408 | A410 | A412 | F302 |
| | | A414 | |

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED
BALANCES

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| A492R | A508 | A550 | A488 | A494 | A548 |
| A496 | A540 | A552 | A490 | A542 | A554 |
| A506 | A544 | | A492 | A546 | F302 |

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

| DEBIT | CREDIT |
|----------------|-----------------|
| A458 F372 | A456 F372R |

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES -
COLLECTED

| DEBIT | CREDIT |
|-------|--|
| F302 | D145 F314 F301AP F390 F302 |

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS
AND OTHER INCOME

| DEBIT | CREDIT |
|------------------------|--|
| A702 F116 A712 | A706 C650 A708 F112 C182 |

ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY -
OFFSETTING COLLECTIONS

| DEBIT | CREDIT |
|-------|--------|
| C110 | F302 |

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

ACCOUNT NUMBER AND TITLE: 4215 ANTICIPATED APPROPRIATION
TRUST FUND EXPENDITURE
TRANSFERS

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A114 | F116 | A498 | F112 |

ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE

| DEBIT | | CREDIT | |
|-------|-------|--------|------|
| A704 | C101 | A714 | C430 |
| A706 | F380R | C103 | F109 |
| | | C184 | F380 |

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH
ADVANCE

| DEBIT | | CREDIT | |
|-------|-------|--------|------|
| A704 | C184 | A710 | F110 |
| C182 | F382R | A712 | F382 |

ACCOUNT NUMBER AND TITLE: 4225 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
RECEIVABLE

| DEBIT | | CREDIT | |
|-------|-------|--------|------|
| A498 | F372R | A499 | F372 |
| D144 | F384R | A502 | F384 |
| | | D144R | |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE - TRANSFERRED

| DEBIT | | CREDIT | |
|-------|------|--------|---------------|
| A546 | F380 | A544 | F380 R |

ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH
ADVANCE - TRANSFERRED

| DEBIT | | CREDIT | |
|-------|------|--------|---------------|
| A554 | F382 | A552 | F382 R |

ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
RECEIVABLE - TRANSFERRED

| DEBIT | | CREDIT | |
|-------|------|--------|---------------|
| A542 | F384 | A540 | F384 R |

ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER
INCOME EARNED - RECEIVABLE -
TRANSFERRED

| DEBIT | | CREDIT | |
|-------|------|--------|---------------|
| A542 | F386 | A540 | F386 R |

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

ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES -
TRANSFERRED

| DEBIT | | CREDIT | |
|-------|------|--------|-------|
| A542 | F388 | A540 | F388R |

ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER
INCOME EARNED - RECEIVABLE

| DEBIT | | CREDIT | |
|-------|-------|--------|------|
| A714 | F386R | C186 | F386 |
| C430 | | F144 | |

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER
INCOME EARNED - COLLECTED

| DEBIT | | CREDIT | |
|-------|------|--------|--|
| A251 | C186 | F302 | |
| A708 | C753 | | |
| A710 | | | |

ACCOUNT NUMBER AND TITLE: 4255 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
COLLECTED

| DEBIT | | CREDIT | |
|-------|--|--------|--|
| A502 | | F302 | |

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

ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF
"GOVERNMENTAL-TYPE" FEES

| DEBIT | CREDIT |
|-------|-----------|
| C109 | C110 F302 |

ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF
BUSINESS-TYPE FEES

| DEBIT | CREDIT |
|-------------------|-----------|
| C109 C117 C116 | C110 F302 |

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN
PRINCIPAL

| DEBIT | CREDIT |
|-------|--------|
| C109 | F302 |

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN
INTEREST

| DEBIT | CREDIT |
|-----------|--------|
| C109 C154 | F302 |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

| DEBIT | CREDIT |
|-------|--------|
| C109 | F302 |

ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM SALE OF FORECLOSED PROPERTY

| DEBIT | CREDIT |
|--|--------|
| C109 C616 C612 C628 C614 | F302 |

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES

| DEBIT | CREDIT |
|--|--------------------------|
| C109 C182 C634 C148 C626 C640 C152 C630 C646 C158 C632 | A710 C110 F302 |

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENTAL-TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

| DEBIT | CREDIT |
|------------------------|------------------------|
| C109 C152 C148 | B118 F302 C110 |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED

| DEBIT | | CREDIT |
|-------|------|--------|
| C103 | C106 | F302 |
| C104 | C126 | |

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM
TREASURY

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|--------|------|
| C109 | C140 | C606 | B124AP | B128AP | C608 |
| C124 | C602 | C618 | B126 | B129 | C620 |
| | | | B126AP | C604 | F302 |

ACCOUNT NUMBER AND TITLE: 4275 ACTUAL COLLECTIONS FROM
LIQUIDATING FUND

| DEBIT | | CREDIT |
|-------|--|--------|
| | | F302 |

ACCOUNT NUMBER AND TITLE: 4276 ACTUAL COLLECTIONS FROM
FINANCING FUND

| DEBIT | | CREDIT |
|-------|--|--------|
| C109 | | F302 |

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ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS -
FEDERAL

| DEBIT | CREDIT |
|------------------------|----------------|
| C109 C646 C140 | C110 F302 |

ACCOUNT NUMBER AND TITLE: 4281 ACTUAL PROGRAM FUND SUBSIDY
RECEIVABLE

| DEBIT | CREDIT |
|-------|--------|
| C410 | C126 |

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM
TREASURY

| DEBIT | CREDIT |
|-------|--------|
| C416 | C140 |

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE
LIQUIDATING FUND

| DEBIT | CREDIT |
|-------|--------|
| C412 | |

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ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING
FUND

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

| DEBIT | CREDIT |
|-----------------------------------|------------------------|
| C416 C650 C648 F388R | C140 F388 C646 |

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

| DEBIT | CREDIT |
|----------------|------------------------|
| A138 F116 | D110 F112 D134 |

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

| DEBIT | CREDIT |
|-------------------------|------------------------|
| D140 F334 D144R | D142 F334 D144 |

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ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

| DEBIT | CREDIT |
|---------------------|---------------------|
| D145 F390 F301AP | F120 F128AP F122 |

ACCOUNT NUMBER AND TITLE: 4355 CANCELLATION OF APPROPRIATION
FROM UNAVAILABLE RECEIPTS

| DEBIT | CREDIT |
|-------|--------|
| F302 | F146 |

ACCOUNT NUMBER AND TITLE: 4356 CANCELLATION OF APPROPRIATION
FROM INVESTED BALANCES

| DEBIT | CREDIT |
|-------|--------|
| F302 | F121 |

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

| DEBIT | CREDIT |
|-------|--------|
| F369 | F123 |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4382 TEMPORARY REDUCTION - NEW
BUDGET AUTHORITY

| DEBIT | | CREDIT | |
|-------|------|--------|--------|
| F360 | F366 | A135 | A500AP |
| F362 | | A418 | A518AP |
| | | A422AP | |

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

| DEBIT | | CREDIT | |
|-------|------|--------|--------|
| F360 | F366 | A135 | A500AP |
| F362 | | A418 | A518AP |
| | | A422AP | |

ACCOUNT NUMBER AND TITLE: 4384 TEMPORARY
REDUCTION/CANCELLATION
RETURNED BY APPROPRIATION

| DEBIT | | CREDIT | |
|-------|--|--------|------|
| A108 | | F360 | F368 |
| | | F364 | F369 |

ACCOUNT NUMBER AND TITLE: 4387 TEMPORARY REDUCTION OF
APPROPRIATION FROM
UNAVAILABLE RECEIPTS, NEW
BUDGET AUTHORITY

| DEBIT | | CREDIT | |
|-------|--|--------|--|
| F302 | | A189 | |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4388 TEMPORARY REDUCTION OF
APPROPRIATION FROM
UNAVAILABLE RECEIPTS, PRIOR-
YEAR BALANCES

| DEBIT | CREDIT |
|-------|--------|
| F302 | A189 |

ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE NO-
YEAR AUTHORITY

| DEBIT | CREDIT |
|----------------|----------------|
| F107 F302 | F106 F302 |

ACCOUNT NUMBER AND TITLE: 4392 PERMANENT REDUCTION - NEW
BUDGET AUTHORITY

| DEBIT | CREDIT |
|--------------------------|--|
| F302 F304 F306 | A106 A133 A185AP A131 A134 A132 A136 |

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

| DEBIT | CREDIT |
|--------------------------|--|
| F302 F304 F306 | A106 A132 A136 A112 A133 A185AP A131 A134 |

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

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

| DEBIT | | | | CREDIT | | | |
|-------|-------|------|------|--------|------|------|------|
| A190 | A530 | B126 | C608 | A108 | A531 | C622 | D589 |
| A520 | A531R | C604 | | A188 | C114 | C624 | E113 |
| | | | | A195 | C124 | C750 | F358 |
| | | | | A250 | C602 | C752 | |
| | | | | A530R | C606 | C754 | |

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR
OBLIGATION PURSUANT TO PUBLIC
LAW - TEMPORARY

| DEBIT | | | CREDIT |
|-------|--------|------|--------|
| A128R | B124AP | B129 | A128 |
| A197R | B126AP | F126 | |
| A198R | B128AP | | |

ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS
TEMPORARILY PRECLUDED FROM
OBLIGATION

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B126 | F334 | A127 | F358 |
| F132 | F354 | F334 | |
| F316 | | | |

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Section III

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS
TEMPORARILY PRECLUDED FROM
OBLIGATION

| DEBIT | | CREDIT |
|-------|------|--------|
| B126 | F318 | A129 |
| F134 | F356 | |

ACCOUNT NUMBER AND TITLE: 4399 SPECIAL AND TRUST FUND REFUNDS
AND RECOVERIES TEMPORARILY
PRECLUDED FROM OBLIGATION

| DEBIT | | CREDIT |
|-------|--|--------|
| F358 | | A139 |

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY -
PENDING RESCISSION

| DEBIT | | CREDIT |
|-------|------|--------|
| A136 | F308 | A137 |
| A137R | F312 | |

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB
DEFERRAL

| DEBIT | | CREDIT |
|-------|------|--------|
| A126R | F312 | A126 |
| F308 | | |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

| DEBIT | | | | CREDIT | | | |
|--------|--------|--------|--------|--------|--------|------|--------|
| A106 | A142 | A500AP | D138 | A102 | A197AP | A516 | C750 |
| A116 | A143 | A518AP | F104R | A104 | A197R | A528 | C751 |
| A118 | A148 | B118 | F106 | A108 | A198R | A702 | C752 |
| A125 | A164 | B121 | F108 | A110 | A199R | C106 | C753 |
| A126 | A174 | B124AP | F112 | A114 | A202 | C114 | C754 |
| A127 | A178 | B126 | F113 | A126R | A212 | C124 | C755 |
| A128 | A185AP | B126AP | F118 | A128R | A250 | C130 | D108 |
| A129 | A189 | B128AP | F121 | A137R | A251 | C132 | D110 |
| A131 | A199 | B129 | F122 | A138 | A402 | C136 | D120 |
| A132 | A418 | C604 | F123 | A140 | A408 | C158 | D134 |
| A133 | A422AP | C608 | F128AP | A152 | A410 | C172 | D136AP |
| A134 | A430 | D107 | F312 | A162 | A416 | C176 | D138AP |
| A135 | A470 | D114 | F334 | A166 | A420 | C190 | F104 |
| A137 | A484 | D122 | | A176 | A458 | C602 | F107 |
| A139 | A486 | D126 | | A178R | A460 | C606 | F108R |
| A140AP | A499 | D136 | | A184 | A462 | C622 | F114 |
| | | | | A186 | A468 | C624 | F116 |
| | | | | A190 | A480 | C626 | F126 |
| | | | | A192 | A482 | C630 | F128 |
| | | | | A194 | A498 | C632 | F308 |
| | | | | A195 | A499AP | C634 | F334 |
| | | | | A196 | A510 | C636 | |

ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

| DEBIT | | | | CREDIT | | | |
|-------|--------|--------|--------|--------|--------|--------|--------|
| A106 | A500 | B138 | F113 | A116 | B126AP | C152AP | C614AP |
| A120 | A512 | C106AP | F121 | A122 | C106AP | C154AP | C616AP |
| A179 | A514 | C604 | F122 | A177 | C109AP | C182AP | C618AP |
| A404 | A712R | C604R | F123 | A186AP | C114AP | C410AP | C626AP |
| A406 | B107 | C608 | F128AP | A444 | C116AP | C412AP | C640AP |
| A412 | B124AP | C608R | F308 | A446 | C124 | C416AP | C650AP |
| A414 | B126 | C620R | F312 | A448 | C124AP | C602 | D108AP |
| A440 | B126AP | F106 | | A450 | C130AP | C602AP | D110AP |
| A442 | B128AP | F108 | | A500R | C132AP | C606 | D134AP |
| A499 | B129 | F112 | | A706AP | C136AP | C606AP | F107 |
| | | | | A708AP | C148AP | C612AP | F108R |

U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

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

| DEBIT | CREDIT |
|--------------------------------------|--------------------------|
| A122 C124AP C412AP C640AP | A118 A712R C608R |
| A186AP C130AP C416AP C650AP | A140AP C604R C620R |
| A706AP C132AP C602AP D108AP | |
| A708AP C136AP C606AP D110AP | |
| B126AP C148AP C612AP D134AP | |
| C106AP C152AP C614AP F112 | |
| C109AP C154AP C616AP | |
| C114AP C182AP C618AP | |
| C116AP C410AP C626AP | |

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ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED
RESOURCES

| DEBIT | | | | CREDIT | | | |
|--------|------|-------|--------|--------|--------|--------|--------|
| A106 | B104 | B406 | E109 | A120 | C109AP | C148AP | C618AP |
| A135 | B106 | B412 | E204AP | A122 | C112 | C152AP | C626AP |
| A148 | B107 | B418 | E412 | A186AP | C114AP | C154AP | C640AP |
| A150 | B108 | B428 | F106 | A500R | C116AP | C182AP | C650AP |
| A154AP | B109 | B430 | F108 | A706AP | C124AP | C410AP | D108AP |
| A168AP | B114 | B436 | F109 | A708AP | C130AP | C412AP | D110AP |
| A189 | B116 | C406 | F110 | B126AP | C132AP | C416AP | D134AP |
| A412 | B122 | C604R | F113 | B302R | C134 | C602AP | D502R |
| A414 | B138 | C608R | F121 | B306R | C136AP | C606AP | F107 |
| A499 | B152 | C620R | F122 | B310 | C137 | C612AP | F108R |
| A500 | B154 | D502 | F123 | B404 | C138 | C614AP | F111 |
| A512 | B302 | E102 | F128AP | C106AP | C139 | C616AP | |
| A514 | B306 | E104 | F308 | | | | |
| A712R | B308 | E106 | F312 | | | | |
| B102 | B314 | E108 | | | | | |

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

ACCOUNT NUMBER AND TITLE: **4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT**

| DEBIT | | | | CREDIT | | | |
|--------|--------|--------|--------|--------|--------|--------|--------|
| A106 | A406 | B103 | C620R | A102 | A416 | C109AP | C602AP |
| A119 | A412 | B107 | D114 | A104 | A420 | C112 | C606 |
| A127 | A414 | B121 | D122 | A108 | A444 | C114 | C612AP |
| A128 | A418 | B124AP | D126 | A110 | A446 | C114AP | C614AP |
| A129 | A422AP | B126 | E102 | A114 | A448 | C116AP | C616AP |
| A131 | A426 | B126AP | E104 | A123 | A450 | C124 | C618AP |
| A132 | A430 | B128AP | E106 | A128R | A458 | C124AP | C622 |
| A133 | A440 | B129 | E108 | A137R | A460 | C130AP | C624 |
| A134 | A442 | B138 | E109 | A152 | A462 | C132 | C626AP |
| A135 | A484 | B152 | E204AP | A162 | A480 | C132AP | C640 |
| A136 | A486 | B154 | E412 | A166 | A482 | C134 | C640AP |
| A137 | A499 | B304 | F106 | A176 | A498 | C136 | C750 |
| A139 | A500 | B306 | F108 | A177 | A499AP | C136AP | C751 |
| A148 | A500AP | B308 | F109 | A178R | A500R | C138 | C752 |
| A154AP | A512 | B316 | F110 | A186 | A510 | C139 | C753 |
| A164 | A514 | B406 | F113 | A186AP | A516 | C148AP | C754 |
| A168AP | A518AP | B412 | F121 | A190 | A528 | C152AP | C755 |
| A174 | A520 | B418 | F122 | A192 | A530R | C154AP | D108 |
| A178 | A530 | B430 | F123 | A194 | A531 | C158 | D108AP |
| A179 | A531R | C604 | F128AP | A195 | A702 | C172 | D110 |
| A185AP | A534 | C604R | F312 | A196 | A706AP | C176 | D110AP |
| A189 | A712R | C608 | | A197AP | B126AP | C182AP | D120 |
| A404 | B102 | C608R | | A197R | B304R | C190 | D134AP |
| | | | | A198R | B306R | C410AP | F107 |
| | | | | A212 | B312 | C412AP | F108R |
| | | | | A250 | B404 | C416AP | F111 |
| | | | | A251 | C106AP | C602 | F310 |

ACCOUNT NUMBER AND TITLE: **4630 FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| F308 | F312 | A138 | A140 |

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ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--------|--------|--------|------|--------|
| A112 | A464 | D114 | F123 | A408 | A454 | C132 | D136AP |
| A432 | A466 | D122 | F128AP | A410 | A480 | D102 | D138AP |
| A434 | A484 | D126 | F144 | A436 | A499AP | D104 | F128 |
| A452 | A499 | F120 | F146 | A438 | C130 | D120 | F312 |
| A456 | D106 | F121 | | | | | |

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

| DEBIT | | | | CREDIT | | |
|--------|--------|--------|--------|--------|-------|-------|
| A123 | C124AP | C410AP | C626AP | A119 | C604R | C620R |
| A186AP | C130AP | C412AP | C640AP | A712R | C608R | |
| A706AP | C132AP | C416AP | D108AP | | | |
| B126AP | C136AP | C602AP | D110AP | | | |
| C106AP | C148AP | C612AP | D134AP | | | |
| C109AP | C152AP | C614AP | F112 | | | |
| C114AP | C154AP | C616AP | | | | |
| C116AP | C182AP | C618AP | | | | |

ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS - PROGRAMS
SUBJECT TO APPORTIONMENT

| DEBIT | | | CREDIT | | |
|--------|------|-------|--------|-------|------|
| A154AP | B306 | D502R | B302 | B306R | D502 |
| A168AP | B308 | F113 | | | |
| A499 | B310 | F308 | | | |
| B302R | B314 | F312 | | | |

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4720 COMMITMENTS - PROGRAMS
EXEMPT FROM APPORTIONMENT

| DEBIT | | | CREDIT | |
|----------------|------|------|--------|---------------|
| A154 AP | B306 | F113 | B304 | B306 R |
| A168 AP | B308 | F310 | | |
| A499 | B312 | F312 | | |
| B304 R | B316 | | | |

ACCOUNT NUMBER AND TITLE: 4801 UNDELIVERED ORDERS -
OBLIGATIONS, UNPAID

| DEBIT | | | | CREDIT | | |
|-------|---------------|------|------|----------------|------|------|
| A146 | B306 R | B438 | E104 | A150 | B306 | B314 |
| B104 | B308 | C408 | E106 | A154 AP | B310 | B316 |
| B105 | B402 | C432 | E108 | A168 AP | B312 | F330 |
| B107 | B404 | D134 | F111 | | | |
| B130 | B436 | E102 | F332 | | | |

ACCOUNT NUMBER AND TITLE: 4802 UNDELIVERED ORDERS -
OBLIGATIONS, PREPAID/ADVANCED

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B604 | F328 | B308 | F326 |
| C112 | | | |

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ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS -
OBLIGATIONS TRANSFERRED,
UNPAID

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A488 | F330 | A506 | F332 |
| A490 | | A508 | |

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS -
OBLIGATIONS TRANSFERRED,
PREPAID/ADVANCED

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A494 | F326 | A496 | F328 |
| A548 | | A550 | |

ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID UNDELIVERED
ORDERS - OBLIGATIONS,
RECOVERIES

| DEBIT | | CREDIT | |
|--------|--------|--------|--|
| A499AP | D134 | F332 | |
| A712 | D136AP | | |
| D120 | D138AP | | |

U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4872 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR PREPAID/ADVANCED
UNDELIVERED ORDERS -
OBLIGATIONS, REFUNDS COLLECTED

| DEBIT | CREDIT |
|-------|--------|
| C130 | F328 |

ACCOUNT NUMBER AND TITLE: 4881 UPWARD ADJUSTMENTS OF PRIOR-
YEAR UNDELIVERED ORDERS -
OBLIGATIONS, UNPAID

| DEBIT | CREDIT |
|-------|--------|
| F330 | D114 |

ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF PRIOR-
YEAR UNDELIVERED ORDERS -
OBLIGATIONS, PREPAID/ADVANCED

| DEBIT | CREDIT |
|-------|--------|
| F326 | D122 |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4901 DELIVERED ORDERS - OBLIGATIONS,
UNPAID

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|--------|
| A500R | B110 | F325 | A500 | B428 | D134 | E109 |
| A504 | B112 | | B402 | B430 | E102 | E204AP |
| | | | B406 | B436 | E104 | E412 |
| | | | B412 | B438 | E106 | F324 |
| | | | B418 | C614 | E108 | |

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

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| C134 | C138 | F314 | A146 | B105 | B114 | B604 |
| C137 | C139 | F322 | A504 | B106 | B116 | C406 |
| | | | A512 | B107 | B122 | C408 |
| | | | A514 | B108 | B130 | C432 |
| | | | B102 | B109 | B138 | F320 |
| | | | B103 | B110 | B152 | |
| | | | B104 | B112 | B154 | |

ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET
DISBURSED

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

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS - OBLIGATIONS
TRANSFERRED, UNPAID

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A492 | F324 | A492R | F325 |

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID DELIVERED
ORDERS - OBLIGATIONS,
RECOVERIES

| DEBIT | | CREDIT | |
|-------|------|--------|--|
| D102 | D142 | F325 | |
| D110 | F128 | | |

ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR PAID DELIVERED
ORDERS - OBLIGATIONS, REFUNDS
COLLECTED

| DEBIT | | | CREDIT | |
|-------|------|------|--------|--|
| C132 | C753 | D108 | F322 | |
| C136 | C755 | | | |
| C751 | D104 | | | |

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ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-
YEAR DELIVERED ORDERS -
OBLIGATIONS, UNPAID

| DEBIT | CREDIT |
|-------|------------------------|
| F324 | D106 D140 D107 |

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF PRIOR-
YEAR DELIVERED ORDERS -
OBLIGATIONS, PAID

| DEBIT | CREDIT |
|-------|--------|
| F320 | D126 |

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

| DEBIT | CREDIT |
|-------|--|
| F336 | A708 C424 C644 A710 C426 C646 A714 C430 C648 C109 C640 C650 |

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS
SOLD

| DEBIT | CREDIT |
|-------|-----------------|
| D402 | D402R F336 |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: **5200 REVENUE FROM SERVICES
PROVIDED**

| DEBIT | | CREDIT | | |
|-------|------|--------|------|------|
| F144 | F336 | A186 | A714 | C422 |
| | | A188 | C109 | C424 |
| | | A708 | C188 | C426 |
| | | A710 | C190 | C650 |

ACCOUNT NUMBER AND TITLE: **5209 CONTRA REVENUE FOR SERVICES
PROVIDED**

| DEBIT | | CREDIT | |
|-------|--|--------|------|
| D402 | | D402R | F336 |

ACCOUNT NUMBER AND TITLE: **5310 INTEREST REVENUE - OTHER**

| DEBIT | | CREDIT | | |
|-------|--|--------|------|------|
| F336 | | A186 | C154 | C422 |
| | | A188 | C188 | C434 |
| | | C109 | C416 | C438 |
| | | C141 | C420 | E118 |

ACCOUNT NUMBER AND TITLE: **5311 INTEREST REVENUE - INVESTMENTS**

| DEBIT | | | CREDIT | | | |
|-------|-------|------|--------|------|------|------|
| C620R | E117R | F336 | A186 | C109 | C418 | C618 |
| | | | A188 | C141 | C420 | C624 |
| | | | A250 | C154 | C422 | E113 |
| | | | A251 | C188 | C434 | E117 |

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ACCOUNT NUMBER AND
TITLE:

**5312 INTEREST REVENUE - LOANS
RECEIVABLE/UNINVESTED FUNDS**

| DEBIT | CREDIT | | |
|-------|--------|------|------|
| F336 | A186 | C154 | C422 |
| | A188 | C188 | C434 |
| | C109 | C416 | |
| | C141 | C420 | |

ACCOUNT NUMBER AND TITLE: **5317 CONTRA REVENUE FOR INTEREST
REVENUE - LOANS RECEIVABLE**

| DEBIT | CREDIT | |
|----------------|--------|------|
| D402 D424 | D402R | F336 |

ACCOUNT NUMBER AND TITLE: **5318 CONTRA REVENUE FOR INTEREST
REVENUE - INVESTMENTS**

| DEBIT | CREDIT | |
|----------------|--------|------|
| D402 D424 | D402R | F336 |

ACCOUNT NUMBER AND TITLE: **5319 CONTRA REVENUE FOR INTEREST
REVENUE - OTHER**

| DEBIT | CREDIT | |
|----------------|--------|------|
| D402 D424 | D402R | F336 |

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ACCOUNT NUMBER AND TITLE: 5320 PENALTIES, FINES, AND
ADMINISTRATIVE FEES REVENUE

| DEBIT | CREDIT | | |
|-------|--------|--------|------|
| F336 | A186 | C188 | C420 |
| | A188 | C402 | C422 |
| | C109 | C404AP | C436 |
| | C141 | C416 | |

ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR PENALTIES,
FINES, AND ADMINISTRATIVE FEES

| DEBIT | CREDIT | |
|----------------|--------|------|
| D402 D424 | D402R | F336 |

ACCOUNT NUMBER AND TITLE: 5400 BENEFIT PROGRAM REVENUE

| DEBIT | CREDIT | |
|-------|--------|------|
| F336 | A186 | C416 |
| | C109 | C420 |
| | C190 | C422 |

ACCOUNT NUMBER AND TITLE: 5409 CONTRA REVENUE FOR BENEFIT
PROGRAM REVENUE

| DEBIT | CREDIT | |
|-------|--------|------|
| D402 | D402R | F336 |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE
PREMIUM REVENUE

| DEBIT | CREDIT | |
|-------|--------|------|
| F336 | C109 | C422 |
| | C420 | C424 |

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

| DEBIT | CREDIT | |
|-------|--------|------|
| D402 | D402R | F336 |

ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE - FINANCIAL
RESOURCES

| DEBIT | CREDIT | |
|-------|--------|--------|
| F336 | A186 | C192 |
| | A188 | C402 |
| | C158 | C404AP |

ACCOUNT NUMBER AND TITLE: 5609 CONTRA REVENUE FOR DONATIONS
- FINANCIAL RESOURCES

| DEBIT | CREDIT | |
|-------|--------|------|
| D402 | D402R | F336 |

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

ACCOUNT NUMBER AND TITLE: **5610 DONATED REVENUE -
NONFINANCIAL RESOURCES**

| DEBIT | CREDIT |
|-------|----------------|
| F336 | C102 C164 |

ACCOUNT NUMBER AND TITLE: **5619 CONTRA DONATED REVENUE -
NONFINANCIAL RESOURCES**

| DEBIT | CREDIT |
|-------|-----------------|
| D402 | D402R F336 |

ACCOUNT NUMBER AND TITLE: **5700 EXPENDED APPROPRIATIONS**

| DEBIT | CREDIT |
|---------------------------------------|--|
| C132R C138R D104R F336 | A146AP B130AP B438AP E104AP |
| C134R C139R D108R | A514AP B134 B604AP E106AP |
| C136R C414R D110R | B102AP B402AP C408AP E108AP |
| C137R D102R F128R | B105AP B406AP D106AP E109AP |
| | B106AP B412AP D107AP E204AP |
| | B107AP B418AP D114AP E412AP |
| | B109AP B428AP D126AP F336 |
| | B118AP B430AP D134AP |
| | B122AP B436AP E102AP |

ACCOUNT NUMBER AND TITLE: **5708 EXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS**

| DEBIT | CREDIT |
|-----------------|------------------|
| D310R F336 | D304 D308AP |
| D312R | D306AP F336 |

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

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

| DEBIT | | CREDIT | |
|-------|------|--------|--------|
| D310R | F336 | D302 | D308AP |
| D312R | | D306AP | F336 |

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

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| E610 | F336 | A550 | E606 |
| | | E604 | E608 |

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

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A548 | E510 | E514 | F336 |
| D148 | E512 | | |
| E508 | | | |

ACCOUNT NUMBER AND TITLE: **5740 APPROPRIATED EARMARKED
RECEIPTS TRANSFERRED IN**

| DEBIT | | CREDIT | |
|-------|--|--------|--------|
| F336 | | A133AP | A185 |
| | | A184 | A189AP |

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5745 APPROPRIATED EARMARKED
RECEIPTS TRANSFERRED OUT

| DEBIT | | CREDIT |
|--------|------|--------|
| A133 | A189 | F336 |
| A183 | F146 | |
| A185AP | | |

ACCOUNT NUMBER AND TITLE: 5750 EXPENDITURE FINANCING SOURCES
- TRANSFERS-IN

| DEBIT | | CREDIT |
|-------|-------|-----------|
| A456 | D144R | A458 A510 |
| A499 | F336 | A498 D144 |

ACCOUNT NUMBER AND TITLE: 5755 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-IN

| DEBIT | | | | CREDIT | | | |
|--------|-------|------|------|--------|------|------|------|
| A418AP | A518 | A542 | F336 | A171 | A420 | A474 | A531 |
| A422 | A531R | A546 | | A173 | A438 | A482 | A532 |
| | | | | A177 | A450 | A508 | |
| | | | | A410 | A454 | A516 | |
| | | | | A416 | A462 | A528 | |

ACCOUNT NUMBER AND TITLE: 5760 EXPENDITURE FINANCING SOURCES
- TRANSFERS-OUT

| DEBIT | | CREDIT |
|-------|------|------------|
| A500 | A514 | A500R F336 |
| A512 | D140 | D142 |

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Section III

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

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

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|-------|------|------|
| A134 | A426 | A466 | A530 | A424 | A522 | A540 | F336 |
| A143 | A430 | A478 | A534 | A446 | A530R | A544 | |
| A179 | A434 | A486 | B136 | | | | |
| A406 | A442 | A488 | F121 | | | | |
| A414 | A452 | A520 | | | | | |

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

| DEBIT | | CREDIT | |
|-------|--|--------|--|
| F336 | | E402 | |

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

| DEBIT | | CREDIT | |
|-------|--|--------|------|
| F336 | | A202 | F336 |
| | | C430 | |

ACCOUNT NUMBER AND TITLE: **5799 ADJUSTMENT OF APPROPRIATIONS
USED**

| DEBIT | | CREDIT | |
|-------|--|--------|--|
| | | F336 | |

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

ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED

| DEBIT | CREDIT |
|-------|--|
| F336 | A186 C143AP A188 C422 C141 D586 |

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE ACCRUAL
ADJUSTMENT

| DEBIT | CREDIT |
|------------------------|------------------|
| C143AP F336 D586 | C402 C404AP |

ACCOUNT NUMBER AND TITLE: 5809 CONTRA REVENUE FOR TAXES

| DEBIT | CREDIT |
|----------------|---------------|
| D402 D424 | D402R F336 |

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS

| DEBIT | CREDIT |
|----------------|--------|
| B118 B416 | F336 |

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

| DEBIT | CREDIT | | | |
|-------|--------|----------------|------|------|
| F336 | A186 | C174 | C420 | D554 |
| | A188 | C188 | C422 | D558 |
| | C109 | C402 | C424 | |
| | C141 | C404 AP | C630 | |
| | C172 | C416 | C636 | |

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

| DEBIT | CREDIT | |
|--------------|---------------|------|
| D402 D424 | D402 R | F336 |

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS

| DEBIT | CREDIT |
|-------------------------------|--------|
| C141 AP C143 AP | F336 |
| C142 D584 | |

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR OTHERS

| DEBIT | CREDIT |
|-------------------------------|---------------------|
| C402 AP C434 AP | C143 AP D584 |
| C404 C436 AP | D424 R F336 |

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

ACCOUNT NUMBER AND TITLE: 5997 FINANCING SOURCES TRANSFERRED
IN FROM CUSTODIAL STATEMENT
COLLECTIONS

| DEBIT | CREDIT |
|-------|--------|
| F336 | A212 |

ACCOUNT NUMBER AND TITLE: 5998 CUSTODIAL COLLECTIONS
TRANSFERRED OUT TO A TREASURY
ACCOUNT SYMBOL OTHER THAN
THE GENERAL FUND OF THE
TREASURY

| DEBIT | CREDIT |
|-------|--------|
| A210 | F336 |

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/PROGRAM
COSTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|----------------|----------------|------|------|------|
| A146 | B154 | D107 | E204 AP | C132 | D102 | E110 | F128 |
| A514 | B402 | D126 | E412 | C134 | D104 | E112 | F336 |
| B102 | B406 | D134 | E416 | C136 AP | D108 | E114 | |
| B104 | B412 | D510 | E418 | C138 AP | D110 | E116 | |
| B105 | B436 | D534 | E506 | C139 AP | D582 | E414 | |
| B106 | B604 | E102 | | | | | |
| B107 | C102 | E104 | | | | | |
| B138 | D106 | E108 | | | | | |

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

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE -
INCURRED FOR OTHERS

| DEBIT | CREDIT |
|-------|-------------|
| F336 | D420AP D422 |

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

| DEBIT | CREDIT |
|-------|--------|
| F336 | D113 |

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

| DEBIT | CREDIT |
|-----------|--------|
| B109 B418 | F336 |

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

| DEBIT | CREDIT |
|-----------|--------|
| B109 B418 | F336 |

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

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

| DEBIT | | CREDIT |
|-------|------|--------|
| B109 | B418 | F336 |
| B416 | E122 | |

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

| DEBIT | | CREDIT |
|-------|------|--------|
| B604 | E106 | F336 |
| E104 | | |

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|-------|------|
| C630 | D538 | E110 | C132 | D102 | E112 |
| D106 | D566 | E114 | C134 | D104 | E116 |
| D107 | E102 | E408 | C414 | D566R | F336 |

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

| DEBIT | | CREDIT |
|-------|------|--------|
| E110 | E116 | D514 |
| E112 | F336 | E404 |
| E114 | | |

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

| DEBIT | CREDIT |
|-------|--------|
| F336 | D514 |

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

ACCOUNT NUMBER AND TITLE: **6710 DEPRECIATION, AMORTIZATION,
AND DEPLETION**

| DEBIT | CREDIT |
|-------|--|
| E120 | E110 E116 E112 E404 E114 F336 |

ACCOUNT NUMBER AND TITLE: **6720 BAD DEBT EXPENSE**

| DEBIT | CREDIT |
|--------------|--------|
| D404 D420 | F336 |

ACCOUNT NUMBER AND TITLE: **6730 IMPUTED COSTS**

| DEBIT | CREDIT |
|-------|--------|
| E402 | F336 |

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

| DEBIT | CREDIT |
|-----------------------------|-------------------------------------|
| C136 AP D518 E406 | C414 D528 R E109 R |
| C137 D528 E410 | D128 D566 R F336 |
| C138 AP D566 F336 | D526 D580 |
| C139 AP D582 | |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B420 | D113 | B424R | D146 |
| B424 | F130 | B436 | F336 |
| | | D145 | |

ACCOUNT NUMBER AND TITLE: 6850 EMPLOYER CONTRIBUTIONS TO
EMPLOYEE BENEFIT PROGRAMS NOT
REQUIRING CURRENT-YEAR BUDGET
AUTHORITY (UNOBLIGATED)

| DEBIT | CREDIT |
|-------|--------|
| B422 | F336 |

ACCOUNT NUMBER AND TITLE: 6900 NONPRODUCTION COSTS

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B102 | B436 | D107 | C132 | D102 | D110 |
| B402 | B604 | D134 | C134 | D104 | F336 |
| B406 | D106 | E102 | C414 | D108 | |

ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS -
OTHER

| DEBIT | CREDIT | | |
|-------|--------|------|------|
| F338 | C161 | C628 | C646 |
| | C610 | C632 | C648 |
| | C626 | C644 | E602 |

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

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

| DEBIT | CREDIT | | |
|-------|--------|------|------|
| F338 | C602 | C620 | C752 |
| | C606 | C622 | C753 |
| | C618 | C624 | |

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

| DEBIT | CREDIT | | |
|-------|--------|--|--|
| F338 | | | |

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

| DEBIT | CREDIT | | |
|-------|--------|------|--|
| F338 | D589 | F136 | |

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

| DEBIT | CREDIT | | |
|-------|--------|------|--|
| F338 | D570 | D578 | |
| | D574 | | |

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

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS -
OTHER

| DEBIT | | | CREDIT |
|-------|------|------|--------|
| C161 | C634 | D418 | F340 |
| C610 | C644 | E502 | |
| C626 | C646 | E602 | |
| C628 | C648 | | |

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF
INVESTMENTS

| DEBIT | | | CREDIT |
|-------|------|------|--------|
| C604 | C620 | C754 | F340 |
| C608 | C622 | C755 | |
| C618 | C624 | | |

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF
BORROWINGS

| DEBIT | | | CREDIT |
|-------|--|--|--------|
| | | | F340 |

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

| DEBIT | | | CREDIT |
|-------|------|--|--------|
| D589 | F138 | | F340 |

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

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

| DEBIT | | | CREDIT | | |
|--------|------|------|--------|------|------|
| A202AP | C194 | D564 | B424R | C137 | F340 |
| A204 | D523 | D568 | | | |
| B108 | D542 | D572 | | | |
| B424 | D548 | D576 | | | |

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

| DEBIT | | CREDIT |
|-------|------|--------|
| D550 | F338 | F340 |

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS

| DEBIT | | CREDIT |
|-------|------|-----------|
| D306 | F338 | D308 F340 |
| D312 | | D310 |

ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS DUE
TO CHANGES IN ACCOUNTING
PRINCIPLES

| DEBIT | | CREDIT |
|-------|------|-----------|
| D306 | D536 | D308 F340 |
| D312 | F338 | D310 |
| D532 | | |

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

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTION OF INCOME -
DIVIDEND

| DEBIT | CREDIT |
|-------|--------|
| | F340 |

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

| DEBIT | CREDIT |
|----------------|-----------------|
| B426 F338 | B426R F340 |

ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

| DEBIT | CREDIT |
|-------|----------------|
| G102 | F344 F352 |

ACCOUNT NUMBER AND TITLE: 8015 GUARANTEED LOAN LEVEL -
UNAPPORTIONED

| DEBIT | CREDIT |
|-------|--------|
| G104 | G102 |

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL -
APPORTIONED

| DEBIT | CREDIT |
|----------------|--------|
| F346 G106 | G104 |

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

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL - USED
AUTHORITY

| DEBIT | CREDIT |
|-------|--------|
| F344 | G106 |

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL -
UNUSED AUTHORITY

| DEBIT | CREDIT |
|-------|--------|
| F352 | F346 |

U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL
OUTSTANDING

| DEBIT | CREDIT |
|-------|--------|
| G108 | G110 |

ACCOUNT NUMBER AND TITLE: 8053 GUARANTEED LOAN NEW
DISBURSEMENTS BY LENDER

| DEBIT | CREDIT |
|-------|--------|
| F348 | G108 |

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 8065 GUARANTEED LOAN COLLECTIONS,
DEFAULTS, AND ADJUSTMENTS

| DEBIT | CREDIT |
|-------|--------|
| G110 | F350 |

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 8070 GUARANTEED LOAN CUMULATIVE
DISBURSEMENTS BY LENDERS

| DEBIT | CREDIT |
|-------|--------|
| F350 | F348 |

ACCOUNT NUMBER AND TITLE: 8101 PARTIAL AUTHORITY
CANCELLATION

| DEBIT | CREDIT |
|-------|------------------|
| E204 | F301 F390AP |

ACCOUNT NUMBER AND TITLE: 8102 OFFSET FOR PARTIAL AUTHORITY
CANCELLATION

| DEBIT | CREDIT |
|------------------|--------|
| F301 F390AP | E204 |

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Section III

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

ACCOUNT NUMBER AND TITLE: 8801 OFFSET FOR PURCHASES OF ASSETS

| DEBIT | | | CREDIT | | |
|-------|-------|--|--------|--------|--------|
| C134R | C414R | | B152AP | B438AP | D134AP |
| C138R | F370 | | B402AP | B604AP | G120 |
| | | | B406AP | C132AP | G122 |
| | | | B430AP | C136AP | G124 |

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

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

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

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

ACCOUNT NUMBER AND TITLE: 8804 PURCHASES OF ASSETS - OTHER

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

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

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U.S. Government Standard General Ledger USSGL Account Attributes

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

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

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

The attributes in the FACTS I data table are used to prepare the *Financial Report of the United States Government* and do not include all of the attributes used to prepare agency financial statements required by Office of Management and Budget (OMB) Circular No. A-136, "Financial Reporting Requirements."

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

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

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

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

The FACTS I data table does not show all the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

Attribute Definition Report

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

FACTS I USSGL Accounts and Attributes

The USSGL account and related attribute tables show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS I reporting. The tables also show the related attributes agencies must provide for each USSGL account reported in FACTS I; these columns contain one of three values:

| | |
|-------|--|
| Space | This attribute is not reported in FACTS I for the USSGL account. |
| Y | The attribute domain value is required in FACTS I when this USSGL account is submitted. A list of the valid values for each attribute is on the last page of the attribute table. |
| Other | In some cases, attributes are filled in with a value other than "Y" or space. For example, Federal/non-Federal attribute domain values often appear with an "F" (Federal) in a shaded cell. Shaded attributes indicate the domain value that FACTS I defines as appropriate for a specific USSGL accounts. The FACTS I system will supply shaded attribute values for the designated USSGL accounts. |

The FACTS I team may update the table periodically between USSGL TFM releases. For the latest information, access the GFRS/FACTS I Web site at www.fms.treas.gov/factsi/index.html.

FACTS I USSGL ACCOUNT ATTRIBUTE DEFINITIONS

PROPRIETARY ACCOUNT

| Attribute Name | Attribute Definition | Domain | System Characters | Reference | Supplied By |
|------------------------|--|---|-------------------|---|-------------|
| Budget Subfunction | Subfunctions used in the classification of data according to major purpose served (for example, income, security, or national defense). Classifications are required by Congressional Budget Act of 1974. | OMB Circular No. A-11 | 3/N | OMB Treasury FMS | |
| Custodial/Noncustodial | 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. | S - Custodial A - Noncustodial | 1/A | SFFAS #7 OMB | Agency |
| Debit/Credit | Indicates whether the amount reported is debited or credited to the USSGL account. | C - Credit D - Debit | 1/A | TFM | Agency |
| Exchange/Nonexchange | Indicates whether the revenue balance being reported is exchange revenue (X) or nonexchange revenue (T). | X - Exchange Revenue T - Nonexchange Revenue | 1/A | SFFAS #7 OMB TFM USSGL - Section V | Agency |
| Federal/NonFederal | Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or non-Federal entities such as private or local/State/tribal/foreign governments (N)). | F - Federal N - NonFederal | 1/A | SFFAS #7 OMB TFM USSGL - Section V | Agency |
| Trading Partner | The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Federal non-Federal attribute of "F." | Treasury | 2/N | OMB TFM USSGL - Section V | Agency |

SUPPLEMENT

SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

| USSGL Account | | USSGL Account Attributes | | | | | |
|---------------|--|--------------------------|---------------------|-----------------|--------------------|--------------------|---------------------|
| | | Adjusted Trial Balances | | | | | |
| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. |
| 1010 | Fund Balance With Treasury | D | | | | | |
| 1090 | Fund Balance With Treasury Under a Continuing Resolution | D | | | | | |
| 1110 | Undeposited Collections | D | N | | | | Y |
| 1120 | Imprest Funds | D | N | | | | |
| 1130 | Funds Held by the Public | D | N | | | | |
| 1190 | Other Cash | D | N | | | | |
| 1195 | Other Monetary Assets | D | N | | | | |
| 1200 | Foreign Currency | D | N | | | | |
| 1310 | Accounts Receivable | D | Y | Y | | | Y |
| 1319 | Allowance for Loss on Accounts Receivable | C | Y | Y | | | Y |
| 1320 | Employment Benefit Contributions Receivable | D | Y | Y | | | |
| 1325 | Taxes Receivable | D | N | | | | Y |
| 1329 | Allowance for Loss on Taxes Receivable | C | N | | | | Y |
| 1330 | Receivable for Transfers of Currently Invested Balances | D | F | Y | | | |
| 1335 | Expenditure Transfers Receivable | D | F | Y | | | |
| 1340 | Interest Receivable | D | Y | Y | | | Y |
| 1349 | Allowance for Loss on Interest Receivable | C | Y | Y | | | Y |
| 1350 | Loans Receivable | D | Y | Y | | | |
| 1359 | Allowance for Loss on Loans Receivable | C | Y | Y | | | |
| 1360 | Penalties, Fines, and Administrative Fees Receivable | D | Y | Y | | | Y |
| 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | C | Y | Y | | | Y |
| 1399 | Allowance for Subsidy | C | N | | | | |
| 1410 | Advances and Prepayments | D | Y | Y | | | |
| 1511 | Operating Materials and Supplies Held for Use | D | N | | | | |
| 1512 | Operating Materials and Supplies Held in Reserve for Future Use | D | N | | | | |
| 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | D | N | | | | |
| 1514 | Operating Materials and Supplies Held for Repair | D | N | | | | |
| 1519 | Operating Materials and Supplies - Allowance | C | N | | | | |
| 1521 | Inventory Purchased for Resale | D | N | | | | |
| 1522 | Inventory Held in Reserve for Future Sale | D | N | | | | |
| 1523 | Inventory Held for Repair | D | N | | | | |
| 1524 | Inventory - Excess, Obsolete, and Unserviceable | D | N | | | | |
| 1525 | Inventory - Raw Materials | D | N | | | | |
| 1526 | Inventory - Work-in-Process | D | N | | | | |
| 1527 | Inventory - Finished Goods | D | N | | | | |
| 1529 | Inventory - Allowance | C | N | | | | |
| 1531 | Seized Monetary Instruments | D | N | | | | |
| 1532 | Seized Cash Deposited | D | N | | | | |
| 1541 | Forfeited Property Held for Sale | D | N | | | | |
| 1542 | Forfeited Property Held for Donation or Use | D | N | | | | |
| 1549 | Forfeited Property - Allowance | C | N | | | | |
| 1551 | Foreclosed Property | D | N | | | | |
| 1559 | Foreclosed Property - Allowance | C | N | | | | |

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SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

| USSGL Account | | USSGL Account Attributes | | | | | |
|---------------|--|--------------------------|---------------------|-----------------|--------------------|--------------------|---------------------|
| | | Adjusted Trial Balances | | | | | |
| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. |
| 1561 | Commodities Held Under Price Support and Stabilization Support Programs | D | N | | | | |
| 1569 | Commodities - Allowance | C | N | | | | |
| 1571 | Stockpile Materials Held in Reserve | D | N | | | | |
| 1572 | Stockpile Materials Held for Sale | D | N | | | | |
| 1591 | Other Related Property | D | N | | | | |
| 1599 | Other Related Property - Allowance | C | N | | | | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | Y | | | |
| 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | C | Y | Y | | | |
| 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | Y | | | |
| 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | Y | | | |
| 1618 | Market Adjustment - Investments | D | Y | Y | | | |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | D | Y | Y | | | |
| 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | C | Y | Y | | | |
| 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | D | Y | Y | | | |
| 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | D | Y | Y | | | |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | F | Y | | | |
| 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | C | F | Y | | | |
| 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | F | Y | | | |
| 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | D | F | Y | | | |
| 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | C | F | Y | | | |
| 1690 | Other Investments | D | Y | Y | | | |
| 1711 | Land and Land Rights | D | N | | | | |
| 1712 | Improvements to Land | D | N | | | | |
| 1719 | Accumulated Depreciation on Improvements to Land | C | N | | | | |
| 1720 | Construction-in-Progress | D | N | | | | |
| 1730 | Buildings, Improvements, and Renovations | D | N | | | | |
| 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | C | N | | | | |
| 1740 | Other Structures and Facilities | D | N | | | | |
| 1749 | Accumulated Depreciation on Other Structures and Facilities | C | N | | | | |
| 1750 | Equipment | D | N | | | | |
| 1759 | Accumulated Depreciation on Equipment | C | N | | | | |
| 1810 | Assets Under Capital Lease | D | N | | | | |

SUPPLEMENT

SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

| USSGL Account | | USSGL Account Attributes | | | | | |
|---------------|---|--------------------------|---------------------|-----------------|--------------------|--------------------|---------------------|
| | | Adjusted Trial Balances | | | | | |
| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. |
| 1819 | Accumulated Depreciation on Assets Under Capital Lease | C | N | | | | |
| 1820 | Leasehold Improvements | D | N | | | | |
| 1829 | Accumulated Amortization on Leasehold Improvements | C | N | | | | |
| 1830 | Internal-Use Software | D | N | | | | |
| 1832 | Internal-Use Software in Development | D | N | | | | |
| 1839 | Accumulated Amortization on Internal-Use Software | C | N | | | | |
| 1840 | Other Natural Resources | D | N | | | | |
| 1849 | Allowance for Depletion | C | N | | | | |
| 1890 | Other General Property, Plant, and Equipment | D | N | | | | |
| 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | C | N | | | | |
| 1921 | Receivable From Appropriations | D | F | Y | | | Y |
| 1990 | Other Assets | D | Y | Y | | | |
| 2110 | Accounts Payable | C | Y | Y | | | Y |
| 2120 | Disbursements in Transit | C | Y | Y | | | |
| 2130 | Contract Holdbacks | C | Y | Y | | | |
| 2140 | Accrued Interest Payable | C | Y | Y | | | |
| 2150 | Payable for Transfers of Currently Invested Balances | C | F | Y | | | |
| 2155 | Expenditure Transfers Payable | C | F | Y | | | |
| 2160 | Entitlement Benefits Due and Payable | C | N | | | | |
| 2170 | Subsidy Payable to the Financing Account | C | F | Y | | | |
| 2179 | Contra Liability for Subsidy Payable to the Financing Account | D | F | Y | | | |
| 2180 | Loan Guarantee Liability | C | N | | | | |
| 2190 | Other Liabilities With Related Budgetary Obligations | C | Y | Y | | | |
| 2210 | Accrued Funded Payroll and Leave | C | N | | | | |
| 2211 | Withholdings Payable | C | N | | | | |
| 2213 | Employer Contributions and Payroll Taxes Payable | C | Y | Y | | | |
| 2215 | Other Post Employment Benefits Due and Payable | C | Y | Y | | | |
| 2216 | Pension Benefits Due and Payable to Beneficiaries | C | N | | | | |
| 2217 | Benefit Premiums Payable to Carriers | C | N | | | | |
| 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | C | N | | | | |
| 2220 | Unfunded Leave | C | N | | | | |
| 2225 | Unfunded FECA Liability | C | F | Y | | | |
| 2290 | Other Unfunded Employment Related Liability | C | Y | Y | | | |
| 2310 | Liability for Advances and Prepayments | C | Y | Y | | | |
| 2320 | Other Deferred Revenue | C | N | | | | |
| 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | C | Y | Y | | | |
| 2510 | Principal Payable to the Bureau of the Public Debt | C | F | Y | | | |
| 2520 | Principal Payable to the Federal Financing Bank | C | F | Y | | | |

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SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

| USSGL Account | | USSGL Account Attributes | | | | | |
|---------------|---|--------------------------|---------------------|-----------------|--------------------|--------------------|---------------------|
| | | Adjusted Trial Balances | | | | | |
| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. |
| 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | C | Y | Y | | | |
| 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | D | Y | Y | | | |
| 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | C | Y | Y | | | |
| 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | D | Y | Y | | | |
| 2540 | Participation Certificates | C | Y | Y | | | |
| 2590 | Other Debt | C | Y | Y | | | |
| 2610 | Actuarial Pension Liability | C | N | | | | |
| 2620 | Actuarial Health Insurance Liability | C | N | | | | |
| 2630 | Actuarial Life Insurance Liability | C | N | | | | |
| 2650 | Actuarial FECA Liability | C | N | | | | |
| 2690 | Other Actuarial Liabilities | C | N | | | | |
| 2910 | Prior Liens Outstanding on Acquired Collateral | C | N | | | | |
| 2920 | Contingent Liabilities | C | N | | | | |
| 2940 | Capital Lease Liability | C | Y | Y | | | |
| 2950 | Liability for Subsidy Related to Undisbursed Loans | C | F | Y | | | |
| 2960 | Accounts Payable From Canceled Appropriations | C | Y | Y | | | |
| 2970 | Resources Payable to Treasury | C | F | Y | | | Y |
| 2980 | Custodial Liability | C | Y | Y | | | S |
| 2990 | Other Liabilities Without Related Budgetary Obligations | C | Y | Y | | | |
| 2995 | Estimated Cleanup Cost Liability | C | N | | | | |
| 3100 | Unexpended Appropriations - Cumulative | C | | | | | |
| 3101 | Unexpended Appropriations - Appropriations Received | C | | | | | |
| 3102 | Unexpended Appropriations - Transfers-In | C | F | Y | | | |
| 3103 | Unexpended Appropriations - Transfers-Out | D | F | Y | | | |
| 3106 | Unexpended Appropriations - Adjustments | C | | | | | |
| 3107 | Unexpended Appropriations - Used | D | | | | | |
| 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | D | | | | | |
| 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | D | | | | | |
| 3310 | Cumulative Results of Operations | C | | | | | |
| 5100 | Revenue From Goods Sold | C | Y | Y | X | Y | |
| 5109 | Contra Revenue for Goods Sold | D | Y | Y | X | Y | |
| 5200 | Revenue From Services Provided | C | Y | Y | X | Y | |
| 5209 | Contra Revenue for Services Provided | D | Y | Y | X | Y | |
| 5310 | Interest Revenue - Other | C | Y | Y | Y | Y | Y |
| 5311 | Interest Revenue - Investments | C | Y | Y | Y | Y | Y |
| 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | C | Y | Y | Y | Y | Y |

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SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

| USSGL Account | | USSGL Account Attributes | | | | | |
|---------------|--|--------------------------|---------------------|-----------------|--------------------|--------------------|---------------------|
| | | Adjusted Trial Balances | | | | | |
| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. |
| 5317 | Contra Revenue for Interest Revenue - Loans Receivable | D | Y | Y | Y | Y | Y |
| 5318 | Contra Revenue for Interest Revenue - Investments | D | Y | Y | Y | Y | Y |
| 5319 | Contra Revenue for Interest Revenue - Other | D | Y | Y | Y | Y | Y |
| 5320 | Penalties, Fines, and Administrative Fees Revenue | C | Y | Y | Y | Y | Y |
| 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | D | Y | Y | Y | Y | Y |
| 5400 | Benefit Program Revenue | C | Y | Y | Y | Y | |
| 5409 | Contra Revenue for Benefit Program Revenue | D | Y | Y | Y | Y | |
| 5500 | Insurance and Guarantee Premium Revenue | C | N | | X | Y | |
| 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | D | N | | X | Y | |
| 5600 | Donated Revenue - Financial Resources | C | N | | T | | |
| 5609 | Contra Revenue for Donations - Financial Resources | D | N | | T | | |
| 5610 | Donated Revenue - Nonfinancial Resources | C | N | | T | | |
| 5619 | Contra Donated Revenue - Nonfinancial Resources | D | N | | T | | |
| 5700 | Expended Appropriations | C | | | | | |
| 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | C | | | | | |
| 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | C | | | | | |
| 5720 | Financing Sources Transferred In Without Reimbursement | C | F | Y | | | |
| 5730 | Financing Sources Transferred Out Without Reimbursement | D | F | Y | | | |
| 5740 | Appropriated Earmarked Receipts Transferred In | C | F | Y | | | |
| 5745 | Appropriated Earmarked Receipts Transferred Out | D | F | Y | | | |
| 5750 | Expenditure Financing Sources - Transfers-In | C | F | Y | | | |
| 5755 | Nonexpenditure Financing Sources - Transfers-In | C | F | Y | | | |
| 5760 | Expenditure Financing Sources - Transfers-Out | D | F | Y | | | |
| 5765 | Nonexpenditure Financing Sources - Transfers-Out | D | F | Y | | | |
| 5780 | Imputed Financing Sources | C | F | Y | | | |
| 5790 | Other Financing Sources | C | F | Y | | | |
| 5799 | Adjustment of Appropriations Used | D | | | | | |
| 5800 | Tax Revenue Collected | C | Y | Y | T | | Y |
| 5801 | Tax Revenue Accrual Adjustment | C | Y | Y | T | | Y |
| 5809 | Contra Revenue for Taxes | D | Y | Y | T | | Y |
| 5890 | Tax Revenue Refunds | D | Y | Y | T | | Y |
| 5900 | Other Revenue | C | Y | Y | Y | Y | Y |
| 5909 | Contra Revenue for Other Revenue | D | Y | Y | Y | Y | Y |
| 5990 | Collections for Others | D | Y | Y | Y | Y | S |

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SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

| USSGL Account | | USSGL Account Attributes | | | | | |
|---------------|--|--------------------------|---------------------|-----------------|--------------------|--------------------|---------------------|
| | | Adjusted Trial Balances | | | | | |
| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. |
| 5991 | Accrued Collections for Others | D | Y | Y | Y | Y | S |
| 5997 | Financing Sources Transferred In From Custodial Statement Collections | C | F | Y | | | A |
| 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | D | F | Y | | | S |
| 6100 | Operating Expenses/Program Costs | D | Y | Y | | Y | |
| 6190 | Contra Bad Debt Expense - Incurred for Others | C | Y | Y | | Y | |
| 6199 | Adjustment to Subsidy Expense | C | N | | | Y | |
| 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | D | F | Y | | Y | |
| 6320 | Interest Expenses on Securities | D | Y | Y | | Y | |
| 6330 | Other Interest Expenses | D | Y | Y | | Y | Y |
| 6400 | Benefit Expense | D | Y | Y | | Y | |
| 6500 | Cost of Goods Sold | D | N | | | Y | |
| 6600 | Applied Overhead | C | N | | | Y | |
| 6610 | Cost Capitalization Offset | C | N | | | Y | |
| 6710 | Depreciation, Amortization, and Depletion | D | N | | | Y | |
| 6720 | Bad Debt Expense | D | Y | Y | | Y | |
| 6730 | Imputed Costs | D | F | Y | | Y | |
| 6790 | Other Expenses Not Requiring Budgetary Resources | D | Y | Y | | Y | |
| 6800 | Future Funded Expenses | D | Y | Y | | Y | |
| 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | D | F | Y | | Y | |
| 6900 | Nonproduction Costs | D | Y | Y | | Y | |
| 7110 | Gains on Disposition of Assets - Other | C | N | | Y | Y | |
| 7111 | Gains on Disposition of Investments | C | Y | Y | Y | | |
| 7112 | Gains on Disposition of Borrowings | C | F | Y | Y | | |
| 7180 | Unrealized Gains | C | Y | Y | Y | | |
| 7190 | Other Gains | C | Y | Y | Y | Y | |
| 7210 | Losses on Disposition of Assets - Other | D | N | | Y | Y | |
| 7211 | Losses on Disposition of Investments | D | Y | Y | Y | | |
| 7212 | Losses on Disposition of Borrowings | D | F | Y | Y | | |
| 7280 | Unrealized Losses | D | Y | Y | Y | | |
| 7290 | Other Losses | D | Y | Y | Y | Y | |
| 7300 | Extraordinary Items | C | N | | | Y | |
| 7400 | Prior-Period Adjustments Due to Corrections of Errors | C | Y | Y | | | |
| 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | C | Y | Y | | | |
| 7500 | Distribution of Income - Dividend | D | Y | Y | Y | Y | |
| 7600 | Changes in Actuarial Liability | D | N | | | Y | |
| 8801 | Offset for Purchases of Assets | C | Y | Y | | | |
| 8802 | Purchases of Property, Plant, and Equipment | D | Y | Y | | | |
| 8803 | Purchases of Inventory and Related Property | D | Y | Y | | | |
| 8804 | Purchases of Assets - Other | D | Y | Y | | | |

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Fiscal 2007 Attributes Used To Prepare Budgetary Reports

USSGL attributes are one component of a data model that describes how detailed data in agencies' financial systems (for example, USSGL account balances with related attributes captured at the transaction level) relate to external requirements. The data model also shows the relationships between the budget accounts published in the President's Budget and the Treasury appropriation/fund symbols collected in FACTS II, which are published in the Treasury Annual Report/Appendix. The data model includes:

- ◆ FACTS II Entity Relationship Diagram;
- ◆ FACTS II Entity Definition Report;
- ◆ FACTS II Attribute Definition Report;
- ◆ FACTS II USSGL Account Attributes Table.

FACTS II Entity Relationship Diagram

This diagram shows the relationship between entities or groups of data. It includes budget formulation accounts, Treasury appropriation/fund symbols, USSGL accounts and related attributes as well as financial data reported by Federal agencies to OMB and Treasury. The diagram shows the relationships between (1) information published in the President's Budget and the Treasury Annual Report/Appendix, and (2) detailed data captured in agencies' financial systems and summaries of these data presented in OMB and Treasury publications.

FACTS II Entity Definition Report

This report provides definitions and business rules for relationships between all entities.

FACTS II Attribute Definition Report

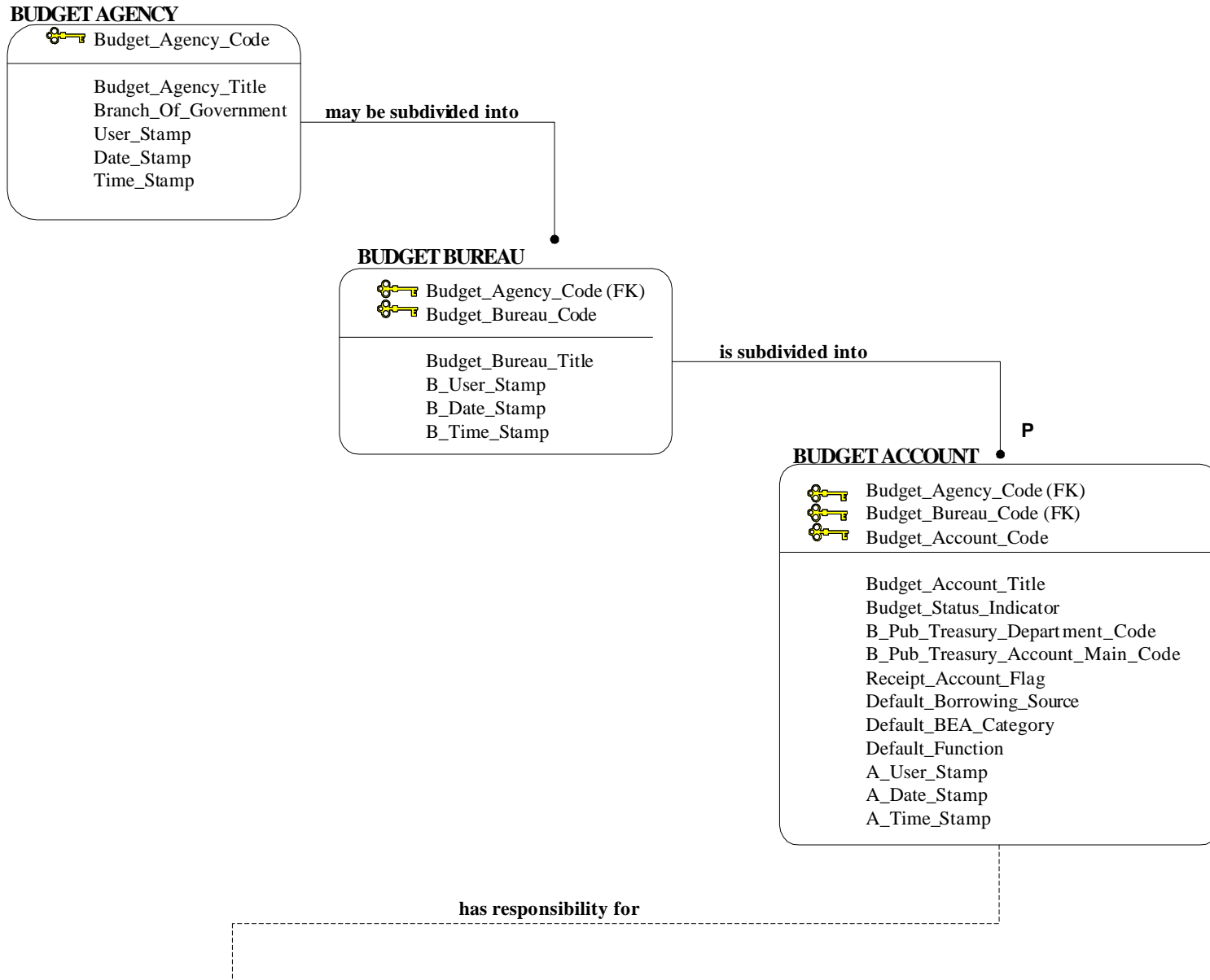
This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

FACTS II USSGL Account Attribute Tables

The FACTS II attribute tables for fiscal 2007 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

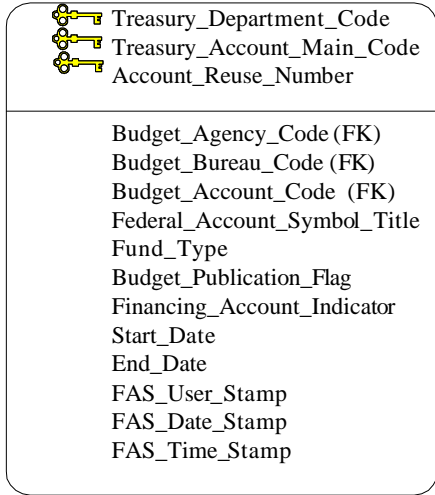
| | |
|-------|--|
| Space | This attribute is not reported in FACTS II for the USSGL account. |
| Y | Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the Detailed Financial Information portion of the “FACTS II - Attribute Definition Report” in this section. |
| Other | In some cases, attributes are filled in with a value other than “Y” or space. For example, Begin_End often appears with an “E” (end balance) in a shaded cell. Shaded attributes show the only valid value that FACTS II will accept for a specific USSGL account. |

For the latest information, access the FACTS II Web site at www.fms.treas.gov/factsii/index.html.



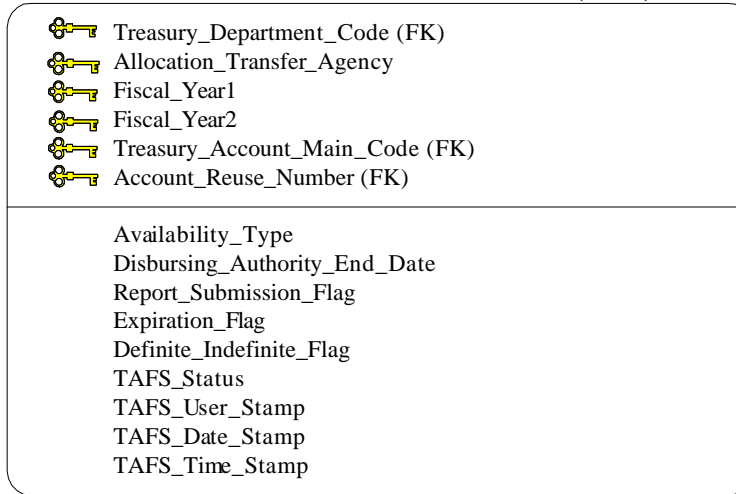
P

FEDERAL ACCOUNT SYMBOL



is fiscally divided into

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)



is categorized by

FACTS II - Entity Relationship Diagram Part 1

is described financially by

may be further described by

**TAFS CATEGORY B PROGRAM/
PROGRAM REPORT CATEGORY**

- Report_Fiscal_Year
- Treasury_Department_Code (FK)
- Allocation_Transfer_Agency (FK)
- Fiscal_Year1 (FK)
- Fiscal_Year2 (FK)
- Treasury_Account_Main_Code (FK)
- Account_Reuse_Number (FK)
- TAFS_Sub_Account
- Program_Report_Category
- Apportionment_Category_B_Program

Program_Report_Cat_Text
CatB_Text
CatB_User_Stamp
CatB_Date_Stamp
CatB_Time_Stamp

defines the type of financial data in

USSGL ACCOUNT

- USSGL_Account_Number
- USSGL_Account_Title
- Normal_Balance_Indicator
- USSGL_Report_Fiscal_Year
- USSGL_User_Stamp
- USSGL_Date_Stamp
- USSGL_Time_Stamp

**DETAILED FINANCIAL
INFORMATION**

- Report_Fiscal_Year (FK)
- Report_Fiscal_Month
- Treasury_Department_Code (FK)
- Allocation_Transfer_Agency (FK)
- Fiscal_Year1 (FK)
- Fiscal_Year2 (FK)
- Treasury_Account_Main_Code (FK)
- Account_Reuse_Number (FK)
- TAFS_Sub_Account (FK)
- Program_Report_Category (FK)
- Apportionment_Category_B_Program (FK)
- USSGL_Account_Number (FK)
- Submission_Revision_Number
- DFI_Attribute_Key

Transaction_Partner
Direct_Transfer_Agency
Direct_Transfer_Account
Reimbursable_Flag
Apportionment_Category
Public_Law_Number
Authority_Type
Year_Of_Budget_Authority
BEA_Category_Indicator
Borrowing_Source
Advance_Flag
Credit_Cohort
Availability_Time
Function
Amount
Debit_Credit
Begin_End_Indicator
D_User_Stamp
D_Date_Stamp
D_Time_Stamp

**DETAILED FINANCIAL INFORMATION
FOOTNOTE**

- Report_Fiscal_Year (FK)
- Report_Fiscal_Month (FK)
- Treasury_Department_Code (FK)
- Allocation_Transfer_Agency (FK)
- Fiscal_Year1 (FK)
- Fiscal_Year2 (FK)
- Treasury_Account_Main_Code (FK)
- Account_Reuse_Number (FK)
- TAFS_Sub_Account (FK)
- USSGL_Account_Number (FK)
- Program_Report_Category (FK)
- Apportionment_Category_B_Project (FK)
- Submission_Revision_Number (FK)
- DFI_Attribute_Key (FK)
- DFI_Footernote_Number

DFI_Footernote_Text
DFI_User_Stamp
DFI_Date_Stamp
DFI_Time_Stamp

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FACTS II - ENTITY DEFINITION REPORT

Entity Name: BUDGET ACCOUNT

Entity Definition: A Budget Account is an administrative or functional subdivision of a Budget Bureau and sometimes a Budget Agency. Budget Accounts are the basic building blocks of budget formulation.

Examples: Operations is a Budget Account (code=021-12-1301) within the Federal Aviation Administration (code=021-12) (a Budget Bureau) in the Department of Transportation (code=021) (a Budget Agency).

Synonyms: None

Entity Type: Dependent

Business Rules:

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: BUDGET AGENCY

Entity Definition: A Budget Agency is a department or establishment of the Federal Government.

Examples: The Department of Transportation (code=021) is a Budget Agency.

Synonyms: Department,
Independent Commissions and Boards

Entity Type: Independent

Business Rules:

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: BUDGET BUREAU

Entity Definition: A Budget Bureau is an organizational unit within a Budget Agency and consists of one or more accounts for presentation in the President's Budget.

Examples: The Federal Aviation Administration (code=021-12) is a Budget Bureau within the Department of Transportation (code=021) (a Budget Agency).

Synonyms: Agency,
Operating Division

Entity Type: Dependent

Business Rules:

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: DETAILED FINANCIAL INFORMATION

Entity Definition: This is the most detailed financial information that agencies need to record in their core financial systems to meet the reporting requirements of the FMS 2108: Yearend Closing Statement (a primary source for the Treasury's Annual Report), the SF 133: Report on Budget Execution and Budgetary Resources, and much of the initial set of information that appears in the prior-year column of the Program and Financing (P&F) Schedule.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

A TAFS PROGRAM REPORT CATEGORY is described financially by many DETAILED FINANCIAL INFORMATIONs.

A USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: DETAILED FINANCIAL INFORMATION FOOTNOTE

Entity Definition: A further description of Detailed Financial Information.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTES.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: FEDERAL ACCOUNT SYMBOL

Entity Definition: A summary level of Treasury Appropriation/Fund Symbol that disregards the periods of availability to incur new obligations. The Federal Account Symbol establishes the link between Budget Accounts and Federal Appropriation Fund accounts that capture and report upon financial information.

Examples: Operations (code=69-1301) and Facilities, Engineering, and Development (code=69-1303) are Federal Account Symbols within Operations (code=021-12-1301) (a Budget Account) in the Federal Aviation Administration (code=021-12) (a Budget Bureau) in the Department of Transportation (code=021) (a Budget Agency).

Synonyms: Account Symbol,
Treasury Account Symbol

Entity Type: Independent

Business Rules:

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

Entity Definition: A TAFS Category B Program/Program Report Category is used to describe a distribution made by OMB of budgetary resources. OMB uses a Category B Program, which is subject to the Anti-Deficiency Act, to limit obligations. OMB uses a Program Report Category to require that agencies report their obligations for the program category. OMB sometimes uses a single Category B Program with two or more Program Report Categories.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

A TAFS PROGRAM REPORT CATEGORY is associated with exactly one TREASURY APPROPRIATION FUND SYMBOL (TAFS).

A TAFS PROGRAM REPORT CATEGORY is described financially by exactly one DETAILED FINANCIAL INFORMATION.

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Entity Definition: An administrative identifier that represents an act of Congress that permits Federal agencies to incur obligations and make payments out of Treasury for specified purposes. Each Treasury Appropriation/Fund Symbol provides the framework for establishing a set of balanced accounts on the books of the agency concerned. The Treasury Appropriation Fund Symbol describes key components of financial information, such as, the time when new obligations can be incurred, and the time when obligations can be liquidated.

Examples: Operations (code=69-1301) is a Federal Account Symbol that has been provided with appropriations of budget authority in each year between 1995 and 1999. The Treasury Appropriation Fund Symbols, which correspond to each of these years, are: 69-1995-1301, 69-1996-1301, 69-1997-1301, 69-1998-1301, and 69-1999-1301.

Synonyms: Account Symbol,
Fund Account,
Fund Symbol,
Treasury Account Symbol

Entity Type: Dependent

Business Rules:

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION FUND SYMBOLS (TAFS).

A TAFS APPORTIONMENT CATEGORY is associated with exactly one TREASURY APPROPRIATION FUND SYMBOL (TAFS).

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: USSGL ACCOUNT

Entity Definition: A USSGL account subdivides a set of the financial information regarding TAFS that are posted in an agency's core financial system. Each USSGL account represents a summary balance of transactions posted to a uniform listing of USSGL accounts that support and standardize Federal agency accounting and preparation of standard external reports. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with USSGL attributes, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting.

Examples: Accounts payable and accounts receivable

Synonyms: None

Entity Type: Independent

Business Rules:

A USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

FACTS II - ENTITY DEFINITION REPORT

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SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|----------------------------------|---|---|------------------------|-------------|-------------|
| A_Date_Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/DD | N/A | System |
| A_Time_Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |
| A_User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| B_Pub_Treasury_Account_Main_Code | The primary Treasury Account Code printed for each OMB Account in the President's Budget. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500; OMB Circular No. A-11 | 4/A | P&F | OMB |
| B_Pub_Treasury_Department_Code | The primary Treasury Department (Agency) Code printed for each OMB Account in the President's Budget. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | P&F | OMB |
| Budget_Account_Code | Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation. | OMB Circular No. A-11 | 6/A | SF 133, P&F | OMB |
| Budget_Account_Title | Title assigned by OMB to a budget account. | OMB Circular No. A-11 | 125/A | SF 133, P&F | OMB |
| Budget_Agency_Code | A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB. | OMB Circular No. A-11 | 3/A | SF 133, P&F | OMB |
| Budget_Bureau_Code | Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB. | OMB Circular No. A-11 | 2/A | SF 133, P&F | OMB |

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|--------------------------|--|--|------------------------|---------------|-------------|
| Budget_Status_Indicator | Indicates whether the OMB account is included within the budget totals published in the President's Budget, based on the terms of the laws. Some presentations in the President's Budget distinguish on-budget totals from off-budget totals for budget authority, outlays, and receipts. (The Budget System and Concepts and Glossary, of the President's Budget) | FIN - Financing Account GSE - Government Sponsored Enterprise OFF - Off budget ON - On budget | 3/A | SF 133, P&F | OMB |
| Default_BEACategory | Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary. | D - Discretionary M - Mandatory | 1/A | P&F | OMB |
| Default_Borrowing_Source | Indicates whether borrowing source is Treasury, public, or both. | B - Both P - Public T - Treasury | 1/A | FMS 2108, P&F | Treasury |
| Default_Function | Classification of data according to major purpose served (for example, income, security, or national defense). Classifications are required by Congressional Budget Act of 1974. | OMB Circular No. A-11 | 3/A | P&F | OMB |
| Receipt_Account_Flag | Indicates whether Federal Account Symbol is a receipt account or an expenditure account. | N - No Y - Yes | 1/A | General Admin | OMB |

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET AGENCY

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|----------------------|---|---|------------------------|-------------|-------------|
| Branch_Of_Government | Distinguishes among branches of Government. | E - Executive Branch J - Judicial Branch L - Legislative Branch | 1/A | SF 133, P&F | OMB |
| Budget_Agency_Code | A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB. | OMB Circular No. A-11 | 3/A | SF 133, P&F | OMB |
| Budget_Agency_Title | The title of a department, agency, or establishment of the U.S. Government. The title is assigned by OMB. | OMB Circular No. A-11 | 125/A | SF 133, P&F | OMB |
| Date_Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/DD | N/A | System |
| Time_Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |
| User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |

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SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET BUREAU

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---------------------|--|--------------------------|------------------------|-------------|-------------|
| B_Date_Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/ DD | N/A | System |
| B_Time_Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |
| B_User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| Budget_Agency_Code | A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB. | OMB Circular No. A-11 | 3/A | SF 133, P&F | OMB |
| Budget_Bureau_Code | Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB. | OMB Circular No. A-11 | 2/A | SF 133, P&F | OMB |
| Budget_Bureau_Title | The title of an organizational unit within an agency. The title is assigned by OMB. | OMB Circular No. A-11 | 125/A | SF 133, P&F | OMB |

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|----------------------------------|--|---|------------------------|-----------------------|------------------|
| Account_Reuse_Number | Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes. | N/A | 2/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Advance_Flag | Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year. | F - Advanced from Future Year P - Advanced in Prior Year X - Not Applicable | 1/A | SF 133, P&F | Agency |
| Allocation_Transfer_Agency | Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Amount | The balance of USSGL account in combination with any related attributes. | Amount | 17,2 | SF 133, FMS 2108, P&F | Agency |
| Apportionment_Category | A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular No. A-11) | A - Category A B - Category B C - Exempt From Apportionment | 1/A | SF133,FMS 2108, P&F | Agency |
| Apportionment_Category_B_Program | The code representing the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act. | N/A | 3/N | SF 133 | OMB, Agency |

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|------------------------|--|---|------------------------|-----------------------|-------------|
| Authority_Type | Used to distinguish among the types of budgetary resources, where it is not possible to do so by the USSGL account number. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority. | B - Borrowing Authority C - Contract Authority D - Advance Appropriation P - Appropriation R - Re-appropriation S - Spending Authority From Offsetting Collections | 1/A | SF 133, FMS 2108, P&F | Agency |
| Availability_Time | Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year. | A - Available in current period S - Available in subsequent period | 1/A | SF 133, P&F | Agency |
| Begin_End_Indicator | Indicates whether the balance of an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period. | B - Beginning Balance E - Ending Balance | 1/A | SF 133, FMS 2108, P&F | Agency |
| BEA_Category_Indicator | Indicates whether the Budget Enforcement Act (BEA) category is mandatory or discretionary. | D - Discretionary M - Mandatory | 1/A | P&F | Agency |
| Borrowing_Source | Indicates whether borrowing took place from Treasury or public. | F - Federal Financing Bank P - Public T - Treasury | 1/A | FMS 2108, P&F | Agency |
| Credit_Cohort | Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years. | 4 - digit year | 4/A | SF 133 | Agency |
| D_Date_Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/DD | N/A | System |
| D_Time_Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | | System |
| D_User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |

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FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|-------------------------|--|--|-------------------------|-----------------------------|---------------------|
| Debit/Credit | Indicates whether the amount reported is debited or credited to the USSGL account. | C - Credit D - Debit | 1/A | SF 133, FMS 2108, P&F | Agency |
| DFI_Attribute_Key | Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp. | See non-key attributes. | See non-key attributes. | See non-key attributes. | System |
| Direct_Transfer_Account | The Treasury Account Main Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Direct_Transfer_Agency. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF133,FMS 2108, P&F | Agency |
| Direct_Transfer_Agency | The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF133,FMS 2108, P&F | Agency |
| Fiscal_Year1 | For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds. | 4 - digit year Blank | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Fiscal_Year2 | For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished. | 4 - digit year M - M account X - No year | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Function | Classification of data according to major purpose served (national defense or non-national defense) used for G-R-H sequestration. Classifications are required by Congressional Budget Act of 1974. | DEF - National defense NND - Non-National defense | 3/A | P&F | Agency |
| Program_Report_Category | The code representing 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. | N/A | 3/N | SF 133 | OMB, Agency |

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FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|----------------------------|---|---|------------------------|-----------------------|---------------|
| Public_Law_Number | The number of a specific law enacted by the Congress and signed by the President. For example, the 554th Law of the 106th Congress would be Public Law 106-554. The specific Public Law number will determine where the USSGL account information is crosswalked. Use the most current Public Law number. | N/A | 7/A | SF 133, FMS 2108 | Agency |
| Reimbursable_Flag | Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections. | D - Direct R - Reimbursable | 1/A | SF133, P&F | Agency |
| Report_Fiscal_Month | Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09, and September is 12. | 2 - digit month | 2/A | SF 133, FMS 2108, P&F | Agency |
| Report_Fiscal_Year | Fiscal year covered by report. | 4 - digit year | 4/A | SF 133, FMS 2108, P&F | Agency |
| Submission_Revision_Number | An adjustment to previously submitted data. The submission revision number for an original submission has a value of 0. | Numeric | 3/N | SF 133, FMS 2108, P&F | Agency |
| TAFS_Sub_Account | Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS. | N/A | 3/A | FMS 2108 | Agency |
| Transaction_Partner | Indicates type of entity involved in transactions with the reporting entity (that is, other Federal entities (F), non-Federal entities such as Private/Local/State/Tribal/Foreign governments (X), or exceptions for other non-Federal partners (E)). | E - NonFederal Exception F - Federal X - NonFederal | 1/A | SF 133 | Agency |
| Treasury_Account_Main_Code | Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF 133, FMS 2108, P&F | OMB, Treasury |

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SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|--------------------------|--|--|------------------------|-----------------------|-------------|
| Treasury_Department_Code | Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury |
| USSGL_Account_Number | A unique code that represents a United States Standard General Ledger (USSGL) account. A USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary) | Treasury Financial Manual Vol. I Supplement No. 2 | 4/A | SF 133, FMS 2108, P&F | Agency |
| Year_Of_Budget_Authority | Identifies the fiscal year when a TAFS is provided with new no-year budget authority. Used only for no-year TAFS in order to distinguish outlays from new obligational authority vs. outlays from carried forward balances. | BAL - Outlays from balances brought forward NEW - Outlays from new budget authority | 3/A | P&F | Agency |

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|----------------------------|--|---|-------------------------|-------------------------|------------------|
| Account_Reuse_Number | Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes. | N/A | 2/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Allocation_Transfer_Agency | Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Apportionment_Category | A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular No. A-11) | A - Category A B - Category B C - Exempt From Apportionment | 1/A | SF133,FMS 2108, P&F | Agency |
| DFI_Attribute_Key | Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp. | See non-key attributes. | See non-key attributes. | See non-key attributes. | System |
| DFI_Date_Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/ DD | N/A | System |
| DFI_Footnote_Number | A sequence number used to distinguish different footnotes that are associated with one or more pieces of detailed information. | N/A | Numeric/ Tiny int. | SF 133, FMS 2108 | Agency |
| DFI_Footnote_Text | Footnote (or text explanation) associated with one or more pieces of detailed financial information. | N/A | 5000/A | SF 133, FMS 2108 | Agency |
| DFI_Time_Stamp | Time when the record was updated. | N/A | 8/Time HH:MM:SS | N/A | System |
| DFI_User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| Fiscal_Year1 | For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds. | 4 - digit year Blank | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |

SUPPLEMENT

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FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|----------------------------|--|--|------------------------|-----------------------|------------------|
| Fiscal_Year2 | For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished. | 4 - digit year M - M account X - No year | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Program_Report_Category | The code representing 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. | N/A | 3/N | SF 133 | OMB, Agency |
| Report_Fiscal_Month | Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09, and September is 12. | 2 - digit month | 2/A | SF 133, FMS 2108, P&F | Agency |
| Report_Fiscal_Year | Fiscal year covered by report. | 4 - digit year | 4/A | SF 133, FMS 2108, P&F | Agency |
| Submission_Revision_Number | An adjustment to previously submitted data. The submission revision number for an original submission has a value of 0. | Numeric | 3/N | SF 133, FMS 2108, P&F | Agency |
| TAFS_Sub_Account | Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS. | N/A | 3/A | FMS 2108 | Agency |
| Treasury_Account_Main_Code | Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF 133, FMS 2108, P&F | OMB, Treasury |

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|--------------------------|--|--|------------------------|-----------------------|-------------|
| Treasury_Department_Code | Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury |
| USSGL_Account_Number | A unique code that represents a United States Standard General Ledger (USSGL) account. A USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary) | Treasury Financial Manual Vol. I Supplement No. 2 | 4/A | SF 133, FMS 2108, P&F | Agency |

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SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|-------------------------|---|--|------------------------|-----------------------|------------------|
| Account_Reuse_Number | Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes. | N/A | 2/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Budget_Account_Code | Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation. | OMB Circular No. A-11 | 6/A | SF 133, P&F | OMB |
| Budget_Agency_Code | A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB. | OMB Circular No. A-11 | 3/A | SF 133, P&F | OMB |
| Budget_Bureau_Code | Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB. | OMB Circular No. A-11 | 2/A | SF 133, P&F | OMB |
| Budget_Publication_Flag | Indicates whether the Federal account symbol is printed in the President's Budget. Each budget formulation account published in the President's Budget may contain more than one Federal account symbol. | N - Federal account symbol not printed in President's Budget Y - Federal account symbol printed in President's Budget | 1/A | P&F | OMB |
| End_Date | Date when all TAFS corresponding to the Federal account symbol, have been canceled. In most cases, this attribute will be blank. An example is when an agency is terminated and all its associated TAFS have been canceled. | N/A | 10/Date YYYY/MM/DD | General Admin | Treasury, Agency |
| FAS_Date_Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/DD | N/A | System |
| FAS_Time_Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |
| FAS_User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |

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FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|------------------------------|---|---|------------------------|-----------------------|------------------|
| Federal_Account_Symbol_Title | Title of Federal Account Symbol. The title is assigned by Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 125/A | SF 133, FMS 2108, P&F | Treasury |
| Financing_Account_Indicator | 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 G - Guaranteed N - Non-financing | 1/A | SF 133, P&F | OMB |
| Fund_Type | A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate fund category (ITFM 2-1500). | 1 - General Fund 2 - Special Fund 3 - Public Enterprise Fund 4 - Intra-governmental Revolving or Management Fund 7 - Trust (non-revolving) Fund 8 - Trust Revolving Fund | 2/A | SF 133, P&F | OMB |
| Start_Date | Date when Federal account symbol was established in Treasury's central accounting system. Information is maintained by Treasury. | N/A | 10/Date YYYY/MM/DD | General Admin | Treasury, Agency |
| Treasury_Account_Main_Code | Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Treasury_Department_Code | Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury |

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FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|----------------------------------|---|--|------------------------|-----------------------------|---------------------|
| Account_Reuse_Number | Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes. | N/A | 2/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Allocation_Transfer_Agency | Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Apportionment_Category_B_Program | The code representing the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act. | N/A | 3/N | SF 133 | OMB, Agency |
| CatB_Date_Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/DD | N/A | System |
| CatB_Text | The text description associated with the apportionment category B program. | N/A | 25/A | SF 133 | OMB, Agency |
| CatB_Time_Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |
| CatB_User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| Fiscal_Year1 | For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds. | 4 - digit year Blank | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Fiscal_Year2 | For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished. | 4 - digit year M - M account X - No year | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Program_Report_Cat._Text | The text description associated with the program report category. | N/A | 25/A | SF 133 | OMB, Agency |

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FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|----------------------------|--|--|------------------------|-----------------------|---------------|
| Program_Report_Category | The code representing 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. | N/A | 3/N | SF 133 | OMB, Agency |
| Report_Fiscal_Year | Fiscal year covered by report. | 4 - digit year | 4/A | SF 133, FMS 2108, P&F | Agency |
| TAFS_Sub_Account | Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS. | N/A | 3/A | FMS 2108 | Agency |
| Treasury_Account_Main_Code | Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Treasury_Department_Code | Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury |

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FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|-------------------------------|---|--|------------------------|-----------------------|------------------|
| Account_Reuse_Number | Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes. | N/A | 2/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Allocation_Transfer_Agency | Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Availability_Type | Distinguishes between annual, multiyear, and no-year periods of obligational authority. Derived on fiscal year 1 and fiscal year 2. | A - Annual M - Multi-year X - No year | 1/A | P&F | System |
| Definite_Indefinite_Flag | Indicates whether the amount of the budget authority is definite (specified amount or amount not to exceed the specified amount) or indefinite (determined by other factors). | D - Definite I - Indefinite | 1/A | FMS 2108 | System |
| Disbursing_Authority_End_Date | The last fiscal year, in which a TAFS may disburse funds (that is expired accounts that are authorized by law to make disbursements beyond the normal 5-year period). | N/A | 10/A | SF 133, FMS 2108 | Treasury, Agency |
| Expiration_Flag | For annual, multiyear, and no-year TAFS, indicates whether the TAFS will expire on September 30 of the fiscal year. For example, in fiscal 2001, "Y" would indicate that the TAFS will expire on September 30, 2001. For no-year accounts, indicates the amount of canceled authority. | N - No Y - Yes | 1/A | P&F | System |
| Fiscal_Year1 | For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds. | 4 - digit year Blank | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Fiscal_Year2 | For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished. | 4 - digit year M - M account X - No year | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Report_Submission_Flag | Indicates whether or not the TAFS submits budget execution information to OMB and Treasury. | N - No Y - Yes | 1/A | SF 133, FMS 2108, P&F | OMB, Treasury |

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TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|----------------------------|--|--|------------------------|--------------------------|------------------|
| TAFS_Date_Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/DD | N/A | System |
| TAFS_Status | Indicates the status of the TAFS: Unexpired means the TAFS may incur new obligations; Expired means that the TAFS may liquidate obligations or make adjustments, but may not incur new obligations. If canceled, the TAFS will have no more reportable activity. | E - Expired U - Unexpired | 1/A | SF 133, FMS 2108 | System |
| TAFS_Time_Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |
| TAFS_User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| Treasury_Account_Main_Code | Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Treasury_Department_Code | Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury |

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USSGL ACCOUNT

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|--------------------------|--|---|------------------------|--------------------------|----------------|
| Normal_Balance_Indicator | Normal condition of the balance in an USSGL account (debit or credit). | C - Credit D - Debit | 1/A | SF 133, FMS 2108, P&F | USSGL Board |
| USSGL_Account_Number | A unique code that represents a United States Standard General Ledger (USSGL) account. A USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary) | Treasury Financial Manual Vol. I Supplement No. 2 | 4/A | SF 133, FMS 2108, P&F | Agency |
| USSGL_Account_Title | Name of the USSGL account. | Treasury Financial Manual Vol. I Supplement No. 2 | 125/A | SF 133, FMS 2108, P&F | USSGL Board |
| USSGL_Date_Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/ DD | N/A | System |
| USSGL_Report_Fiscal_Year | Fiscal year when each USSGL account and normal balance indicator is valid. | 4 - digit year | 4/A | N/A | USSGL Board |
| USSGL_Time_Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |
| USSGL_User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |

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SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | | |
|---------------|--|----------------------------|--------------|-------------|------------|-------------|--------------|----------------|-------------------|------------|----------------|--------------------|---------------------|------------|-----------|----------|-------------|----------|---------------|---------------|---------------|--|
| No. | Title | FACTS II Norm Bal./2 | Debit Credit | Begin End/2 | Auth. Type | Reimb. Flag | Apport. Cat. | Apport. Cat. B | Program Rpt. Cat. | Public Law | Trans. Partner | Dir. Trans. Agency | Dir. Trans. Account | Year of BA | Adv. Flag | Function | Avail. Time | BEA Cat. | Borrow Source | TAFS Status/2 | Def. Indef./2 | |
| 1010 | Fund Balance With Treasury | D | Y | E | | | | | | | | | | | | | | | | | U/E | |
| 1120 | Imprest Funds | D | Y | E | | | | | | | | | | | | | | | | | U | |
| 1130 | Funds Held by the Public | D | Y | E | | | | | | | | | | | | | | | | | U/E | |
| 1195 | Other Monetary Assets | D | Y | E | | | | | | | | | | | | | | | | | U/E | |
| 1340 | Interest Receivable | D | Y | E | | | | | | | Y | | | | | | | | | | U | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | B | | | | | | | | | | | | | | | | | U | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | E | | | | | | | | | | | | | | | | | U | |
| 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | C | Y | E | | | | | | | | | | | | | | | | | U | |
| 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | E | | | | | | | | | | | | | | | | | U | |
| 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | E | | | | | | | | | | | | | | | | | U | |
| 1618 | Market Adjustment - Investments | D | Y | E | | | | | | | Y | | | | | | | | | | U | |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | D | Y | B | | | | | | | | | | | | | | | | | U | |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | D | Y | E | | | | | | | Y | | | | | | | | | | U | |
| 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | C | Y | E | | | | | | | | | | | | | | | | | U | |
| 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | D | Y | E | | | | | | | | | | | | | | | | | U | |
| 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | D | Y | E | | | | | | | | | | | | | | | | | U | |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | Y | B | | | | | | | | | | | | | | | | | U | |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | Y | E | | | | | | | | | | | | | | | | | U | |
| 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | C | Y | E | | | | | | | | | | | | | | | | | U | |
| 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | Y | E | | | | | | | | | | | | | | | | | U | |
| 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | D | Y | E | | | | | | | | | | | | | | | | | U | |
| 4032 | Estimated Indefinite Contract Authority | D | Y | E | | | | | | Y | | | | | | | | | | | U | |

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Fiscal 2007 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | | |
|---------------|---|----------------------------|--------------|-------------|------------|-------------|--------------|----------------|-------------------|------------|----------------|--------------------|---------------------|------------|-----------|----------|-------------|----------|---------------|---------------|---------------|---|
| No. | Title | FACTS II Norm Bal./2 | Debit Credit | Begin End/2 | Auth. Type | Reimb. Flag | Apport. Cat. | Apport. Cat. B | Program Rpt. Cat. | Public Law | Trans. Partner | Dir. Trans. Agency | Dir. Trans. Account | Year of BA | Adv. Flag | Function | Avail. Time | BEA Cat. | Borrow Source | TAFS Status/2 | Def. Indef./2 | |
| 4034 | Anticipated Adjustments to Contract Authority | C | Y | E | | | | | | | | | | | | | | | | | U | |
| 4042 | Estimated Indefinite Borrowing Authority | D | Y | E | | | | | | Y | | | | | | | | | | | U | |
| 4044 | Anticipated Reductions to Borrowing Authority | C | Y | E | | | | | | | | | | | | | | | | | U | |
| 4047 | Anticipated Transfers to the General Fund of the Treasury | C | Y | E | | | | | | | | | | | | | | | | | U | |
| 4060 | Anticipated Collections From Non-Federal Sources | D | Y | E | | | | | | | | | | | | | | | | | U | |
| 4070 | Anticipated Collections From Federal Sources | D | Y | E | | | | | | | | | | | | | | | | | U | |
| 4081 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | C | Y | E | Y | | | | | | | | | | | | | Y | | | U/E | |
| 4082 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | C | Y | E | Y | | | | | | | | | | | | | Y | | | U/E | |
| 4083 | Transfers - Current-Year Authority - Receivable - Transferred | C | Y | E | Y | | | | | | | | | | | | | Y | | | U | |
| 4111 | Debt Liquidation Appropriations | D | Y | E | Y | | | | | Y | | | | | | | | Y | | | U | Y |
| 4112 | Liquidation of Deficiency - Appropriations | D | Y | E | | | | | | Y | | | | | | | | Y | | | U | |
| 4114 | Appropriated Trust or Special Fund Receipts | D | Y | E | Y | | | | | Y | | | | | | | | Y | | | U | Y |
| 4115 | Loan Subsidy Appropriation | D | Y | E | Y | | | | | Y | | | | | | | | Y | | | U | |
| 4117 | Loan Administrative Expense Appropriation | D | Y | E | Y | | | | | Y | | | | | | | | Y | | | U | |
| 4118 | Reestimated Loan Subsidy Appropriation | D | Y | E | | | | | | Y | | | | | | | | Y | | | U | |
| 4119 | Other Appropriations Realized | D | Y | E | Y | | | | | Y | | | | | Y | | | Y | | | U | Y |
| 4120 | Appropriations Anticipated - Indefinite | D | Y | E | | | | | | Y | | | | | | | | Y | | | U | |
| 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | D | Y | B | | | | | | Y | | | | | | | | Y | | | U | |
| 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | D | Y | E | | | | | | Y | | | | | | | | Y | | | U | |
| 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation | D | Y | E | Y | | | | | Y | | | | | | | | Y | | | U/E | |
| 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | C | Y | E | | | | | | Y | | | | | | | | Y | | | U | |
| 4125 | Loan Modification Adjustment Transfer Appropriation | D | Y | E | | | | | | Y | | | | | | | | Y | | | U | |
| 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | D | Y | B | | | | | | Y | | | | | | | | Y | | | U/E | Y |
| 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | D | Y | E | | | | | | Y | | | | | | | | Y | | | U/E | Y |

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Fiscal 2007 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | |
|---------------|--|----------------------------|--------------|-------------|------------|-------------|--------------|----------------|-------------------|------------|----------------|--------------------|---------------------|------------|-----------|----------|-------------|----------|---------------|---------------|---------------|
| No. | Title | FACTS II Norm Bal./2 | Debit Credit | Begin End/2 | Auth. Type | Reimb. Flag | Apport. Cat. | Apport. Cat. B | Program Rpt. Cat. | Public Law | Trans. Partner | Dir. Trans. Agency | Dir. Trans. Account | Year of BA | Adv. Flag | Function | Avail. Time | BEA Cat. | Borrow Source | TAFS Status/2 | Def. Indef./2 |
| 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | C | Y | B | | | | | | | | | | | | | | Y | | U/E | Y |
| 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | C | Y | E | | | | | | | | | | | | | | Y | | U/E | Y |
| 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | D | Y | E | Y | | | | | Y | | | | | | | | Y | | U/E | Y |
| 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | C | Y | E | | | | | | Y | | | | | | | | Y | | U/E | Y |
| 4130 | Appropriation To Liquidate Contract Authority Withdrawn | C | Y | E | | | | | | | | | | | | | | | | U/E | Y |
| 4131 | Current-Year Contract Authority Realized | D | Y | E | | | | | | Y | | | | | | | | Y | | U | |
| 4132 | Substitution of Contract Authority | C | Y | E | Y | | | | | | | | | | | | | Y | | U | Y |
| 4133 | Decreases to Indefinite Contract Authority | C | Y | E | | | | | | | | | | | | | | Y | | U/E | Y |
| 4134 | Contract Authority Withdrawn | C | Y | E | | | | | | | | | | | | | | | | U/E | Y |
| 4135 | Contract Authority Liquidated | C | Y | E | Y | | | | | Y | | | | | | | | Y | | U/E | Y |
| 4136 | Contract Authority To Be Liquidated by Trust Funds | C | Y | B | | | | | | | | | | | | | | Y | | U/E | Y |
| 4136 | Contract Authority To Be Liquidated by Trust Funds | C | Y | E | | | | | | | | | | | | | | Y | | U/E | Y |
| 4137 | Transfers of Contract Authority | D | Y | B | | | | | | Y | | Y | Y | | | | | Y | | U/E | Y |
| 4137 | Transfers of Contract Authority | D | Y | E | | | | | | Y | | Y | Y | | | | | Y | | U/E | Y |
| 4138 | Appropriation To Liquidate Contract Authority | D | Y | E | | | | | | Y | | | | | | | | Y | | U/E | Y |
| 4139 | Contract Authority Carried Forward | D | Y | B | | | | | | | | | | | | | | | | U/E | Y |
| 4139 | Contract Authority Carried Forward | D | Y | E | | | | | | | | | | | | | | | | U/E | Y |
| 4140 | Substitution of Borrowing Authority | C | Y | E | Y | | | | | | | | | | | | | Y | Y | U/E | Y |
| 4141 | Current-Year Borrowing Authority Realized | D | Y | E | | | | | | Y | | | | | | | | Y | Y | U | |
| 4143 | Decreases to Indefinite Borrowing Authority | C | Y | E | | | | | | | | | | | | | | Y | Y | U/E | Y |
| 4144 | Borrowing Authority Withdrawn | C | Y | E | | | | | | | | | | | | | | | Y | U/E | Y |
| 4145 | Borrowing Authority Converted to Cash | C | Y | E | | | | | | | | | | | | | | | Y | U/E | Y |
| 4146 | Actual Repayments of Debt, Current-Year Authority | C | Y | E | Y | | | | | | | | | | | | | Y | | U/E | |
| 4147 | Actual Repayments of Debt, Prior-Year Balances | C | Y | E | | | | | | | | | | | | | | | | U/E | |
| 4148 | Resources Realized From Borrowing Authority | D | Y | E | | | | | | | | | | | | | | | | U/E | Y |
| 4149 | Borrowing Authority Carried Forward | D | Y | B | | | | | | | | | | | | | | | Y | U/E | Y |
| 4149 | Borrowing Authority Carried Forward | D | Y | E | | | | | | | | | | | | | | | Y | U/E | Y |
| 4150 | Reappropriations | D | Y | E | | | | | | Y | | | | | | | | Y | | U | Y |
| 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | C | Y | E | | | | | | | | | | | | | | Y | | U/E | |

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SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | | |
|---------------|---|----------------------------|--------------|-------------|------------|-------------|--------------|----------------|-------------------|------------|----------------|--------------------|---------------------|------------|-----------|----------|-------------|----------|---------------|---------------|---------------|--|
| No. | Title | FACTS II Norm Bal./2 | Debit Credit | Begin End/2 | Auth. Type | Reimb. Flag | Apport. Cat. | Apport. Cat. B | Program Rpt. Cat. | Public Law | Trans. Partner | Dir. Trans. Agency | Dir. Trans. Account | Year of BA | Adv. Flag | Function | Avail. Time | BEA Cat. | Borrow Source | TAFS Status/2 | Def. Indef./2 | |
| 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | C | Y | E | | | | | | | | | | | | | | | | | U/E | |
| 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | D | Y | E | | | | | | Y | | | | | | | | | Y | | U | |
| 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | D | Y | E | | | | | | Y | | | | | | | | | Y | | U | |
| 4160 | Anticipated Transfers - Current-Year Authority | D | Y | E | | | | | | Y | | | | | | | | | | | U | |
| 4165 | Allocations of Authority - Anticipated From Invested Balances | D | Y | E | | | | | | Y | | | | | | | | | | | U | |
| 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D | Y | B | | | | | | Y | | Y | Y | | | | | | Y | | U/E | |
| 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D | Y | E | | | | | | Y | | Y | Y | | | | | | Y | | U/E | |
| 4167 | Allocations of Realized Authority - Transferred From Invested Balances | D | Y | E | | | | | | Y | | Y | Y | | | | | | Y | | U/E | |
| 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | D | Y | E | | | | | | Y | | Y | Y | | | | | | Y | | U | |
| 4170 | Transfers - Current-Year Authority | D | Y | E | Y | | | | | Y | | Y | Y | | | | | | Y | | U | |
| 4171 | Nonallocation Transfers of Invested Balances - Receivable | D | Y | B | | | | | | Y | | Y | Y | | | | | | Y | | U/E | |
| 4171 | Nonallocation Transfers of Invested Balances - Receivable | D | Y | E | | | | | | Y | | Y | Y | | | | | | Y | | U/E | |
| 4172 | Nonallocation Transfers of Invested Balances - Payable | C | Y | B | | | | | | Y | | Y | Y | | | | | | Y | | U/E | |
| 4172 | Nonallocation Transfers of Invested Balances - Payable | C | Y | E | | | | | | Y | | Y | Y | | | | | | Y | | U/E | |
| 4173 | Nonallocation Transfers of Invested Balances - Transferred | D | Y | E | | | | | | Y | | Y | Y | | | | | | Y | | U/E | |
| 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | D | Y | E | Y | | | | | Y | | Y | Y | | | | | | Y | | U | |
| 4176 | Allocation Transfers of Prior-Year Balances | D | Y | E | | | | | | | | Y | Y | | | | | | | | U/E | |
| 4180 | Anticipated Transfers - Prior-Year Balances | D | Y | E | | | | | | | | | | | | | | | | | U | |
| 4190 | Transfers - Prior-Year Balances | D | Y | E | | | | | | | | Y | Y | | | | | | | | U | |
| 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | D | Y | E | | | | | | | | Y | Y | | | | | | | | U/E | |
| 4192 | Balance Transfers - Unexpired to Expired | D | Y | E | | | | | | | | Y | Y | | | | | | | | U/E | |
| 4195 | Transfer of Obligated Balances | D | Y | E | | | | | | | | | | | | | | | | | U/E | |

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Fiscal 2007 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | |
|---------------|---|----------------------------|--------------|-------------|------------|-------------|--------------|----------------|-------------------|------------|----------------|--------------------|---------------------|------------|-----------|----------|-------------|----------|---------------|---------------|---------------|
| No. | Title | FACTS II Norm Bal./2 | Debit Credit | Begin End/2 | Auth. Type | Reimb. Flag | Apport. Cat. | Apport. Cat. B | Program Rpt. Cat. | Public Law | Trans. Partner | Dir. Trans. Agency | Dir. Trans. Account | Year of BA | Adv. Flag | Function | Avail. Time | BEA Cat. | Borrow Source | TAFS Status/2 | Def. Indef./2 |
| 4199 | Transfer of Expired Expenditure Transfers - Receivable | D | Y | E | | | | | | | | Y | Y | | | | | Y | | U/E | |
| 4201 | Total Actual Resources - Collected | D | Y | B | | | | | | | | | | | | | | | | U/E | |
| 4201 | Total Actual Resources - Collected | D | Y | E | | | | | | | | | | | | | | | | U/E | |
| 4210 | Anticipated Reimbursements and Other Income | D | Y | E | | | | | | | | | | | | | | | | U | |
| 4212 | Liquidation of Deficiency - Offsetting Collections | D | Y | E | | | | | | Y | | | | | | | | Y | | U | |
| 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | D | Y | E | | | | | | | | | | | | | | | | U | |
| 4221 | Unfilled Customer Orders Without Advance | D | Y | B | | | | | | | Y | | | | | | | Y | | U/E | |
| 4221 | Unfilled Customer Orders Without Advance | D | Y | E | | | | | | | Y | | | | | | | Y | | U/E | |
| 4222 | Unfilled Customer Orders With Advance | D | Y | B | | | | | | | Y | | | | | | | Y | | U/E | |
| 4222 | Unfilled Customer Orders With Advance | D | Y | E | | | | | | | Y | | | | | | | Y | | U/E | |
| 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | D | Y | B | | | | | | | | | | | | | | Y | | U/E | |
| 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4230 | Unfilled Customer Orders Without Advance - Transferred | D | Y | E | | | | | | | Y | Y | Y | | | | | Y | | U/E | |
| 4231 | Unfilled Customer Orders With Advance - Transferred | C | Y | E | | | | | | | Y | | | | | | | Y | | U/E | |
| 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | D | Y | E | | | | | | | | Y | Y | | | | | Y | | U/E | |
| 4233 | Reimbursements and Other Income Earned Receivable - Transferred | D | Y | E | | | | | | | Y | Y | Y | | | | | Y | | U/E | |
| 4234 | Other Federal Receivables - Transferred | D | Y | E | | | | | | | | Y | Y | | | | | Y | | U/E | |
| 4251 | Reimbursements and Other Income Earned Receivable | D | Y | B | | | | | | | Y | | | | | | | Y | | U/E | |
| 4251 | Reimbursements and Other Income Earned Receivable | D | Y | E | | | | | | | Y | | | | | | | Y | | U/E | |
| 4252 | Reimbursements and Other Income Earned Collected | D | Y | E | | | | | | | Y | | | | | | | Y | | U/E | |
| 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4260 | Actual Collections of "governmental-type" Fees | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4261 | Actual Collections of Business-Type Fees | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4262 | Actual Collections of Loan Principal | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4263 | Actual Collections of Loan Interest | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4264 | Actual Collections of Rent | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4265 | Actual Collections From Sale of Foreclosed Property | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |

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SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | |
|---------------|--|----------------------------|--------------|-------------|------------|-------------|--------------|----------------|-------------------|------------|----------------|--------------------|---------------------|------------|-----------|----------|-------------|----------|---------------|---------------|---------------|
| No. | Title | FACTS II Norm Bal./2 | Debit Credit | Begin End/2 | Auth. Type | Reimb. Flag | Apport. Cat. | Apport. Cat. B | Program Rpt. Cat. | Public Law | Trans. Partner | Dir. Trans. Agency | Dir. Trans. Account | Year of BA | Adv. Flag | Function | Avail. Time | BEA Cat. | Borrow Source | TAFS Status/2 | Def. Indef./2 |
| 4266 | Other Actual Business-Type Collections From Non-Federal Sources | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4271 | Actual Program Fund Subsidy Collected | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4273 | Interest Collected From Treasury | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4275 | Actual Collections From Liquidating Fund | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4276 | Actual Collections From Financing Fund | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4277 | Other Actual Collections - Federal | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4281 | Actual Program Fund Subsidy Receivable | D | Y | B | | | | | | | | | | | | | | Y | | U/E | |
| 4281 | Actual Program Fund Subsidy Receivable | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4283 | Interest Receivable From Treasury | D | Y | B | | | | | | | | | | | | | | Y | | U/E | |
| 4283 | Interest Receivable From Treasury | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4285 | Receivable From the Liquidating Fund | D | Y | B | | | | | | | | | | | | | | Y | | U/E | |
| 4285 | Receivable From the Liquidating Fund | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4286 | Receivable From the Financing Fund | D | Y | B | | | | | | | | | | | | | | Y | | U/E | |
| 4286 | Receivable From the Financing Fund | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4287 | Other Federal Receivables | D | Y | B | | | | | | | | | | | | | | Y | | U/E | |
| 4287 | Other Federal Receivables | D | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4310 | Anticipated Recoveries of Prior-Year Obligations | D | Y | E | | | | | | | | | | | | | | | | U | |
| 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | D | Y | E | | | | | | | | | | | | | | | | U/E | |
| 4350 | Canceled Authority | C | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4355 | Cancellation of Appropriation From Unavailable Receipts | C | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4356 | Cancellation of Appropriation From Invested Balances | C | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | C | Y | E | | | | | | | | | | | | | | Y | | U/E | |
| 4382 | Temporary Reduction - New Budget Authority | C | Y | E | Y | | | | | Y | | | | | | | | Y | | U | |
| 4383 | Temporary Reduction - Prior-Year Balances | C | Y | E | Y | | | | | Y | | | | | | | | Y | | U | |
| 4384 | Temporary Reduction/Cancellation Returned by Appropriation | C | Y | B | Y | | | | | Y | | | | | | | | Y | | U | |
| 4384 | Temporary Reduction/Cancellation Returned by Appropriation | C | Y | E | Y | | | | | Y | | | | | | | | Y | | U | |
| 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | C | Y | E | Y | | | | | Y | | | | | | | | Y | | U | |
| 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | C | Y | E | Y | | | | | Y | | | | | | | | Y | | U | |

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SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | |
|---------------|---|----------------------------|--------------|-------------|------------|-------------|--------------|----------------|-------------------|------------|----------------|--------------------|---------------------|------------|-----------|----------|-------------|----------|---------------|---------------|---------------|
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| 4391 | Adjustments to Indefinite No-Year Authority | C | Y | E | | | | | | Y | | | | | | | | Y | | U | |
| 4392 | Permanent Reduction - New Budget Authority | C | Y | E | Y | | | | | Y | | | | | | | | Y | Y | U | Y |
| 4393 | Permanent Reduction - Prior-Year Balances | C | Y | E | Y | | | | | Y | | | | | | | | Y | | U/E | Y |
| 4394 | Receipts Unavailable for Obligation Upon Collection | C | Y | B | | | | | | Y | | | | | | | | Y | | U | Y |
| 4394 | Receipts Unavailable for Obligation Upon Collection | C | Y | E | | | | | | Y | | | | | | | | Y | | U | Y |
| 4395 | Authority Unavailable for Obligation Pursuan to Public Law - Temporary | C | Y | E | Y | | | | | Y | | | | | | | | Y | | U | |
| 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | C | Y | B | Y | | | | | Y | | | | | | | | Y | | U | |
| 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | C | Y | E | Y | | | | | Y | | | | | | | | Y | | U | |
| 4398 | Offsetting Collections Temporarily Precluded From Obligation | C | Y | B | | | | | | Y | | | | | | | | Y | | U | |
| 4398 | Offsetting Collections Temporarily Precluded From Obligation | C | Y | E | | | | | | Y | | | | | | | | Y | | U | |
| 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation | C | Y | E | | | | | | Y | | | | | | | | | | U | |
| 4420 | Unapportioned Authority - Pending Rescission | C | Y | E | | | | | | | | | | | | | | | | U | |
| 4430 | Unapportioned Authority - OMB Deferral | C | Y | E | | | | | | | | | | | | | | | | U | |
| 4450 | Unapportioned Authority | C | Y | B | | | | | | | | | | | | | | | | U | |
| 4450 | Unapportioned Authority | C | Y | E | | | | | | | | | | | | | | | | U | |
| 4510 | Apportionments | C | Y | E | | | | | | | | | | | | | Y | | | U | |
| 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | C | Y | E | | | | | | | | | | | | | Y | | | U | |
| 4610 | Allotments - Realized Resources | C | Y | E | | | | | | | | | | | | | | | | U | |
| 4620 | Unobligated Funds Exempt From Apportionment | C | Y | B | | | | | | | | | | | | | | | | U | |
| 4620 | Unobligated Funds Exempt From Apportionment | C | Y | E | | | | | | | | | | | | | | | | U | |
| 4630 | Funds Not Available for Commitment/Obligation | C | Y | E | | | | | | | | | | | | | | | | U | |
| 4650 | Allotments - Expired Authority | C | Y | B | | | | | | | | | | | | | | | | E | |
| 4650 | Allotments - Expired Authority | C | Y | E | | | | | | | | | | | | | | | | E | |
| 4690 | Anticipated Resources - Programs Exempt From Apportionment | C | Y | E | | | | | | | | | | | | | | | | U | |
| 4700 | Commitments - Programs Subject to Apportionment | C | Y | E | | | | | | | | | | | | | | | | U | |
| 4720 | Commitments - Programs Exempt From Apportionment | C | Y | E | | | | | | | | | | | | | | | | U | |

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SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | | |
|---------------|---|----------------------------|--------------|-------------|------------|-------------|--------------|----------------|-------------------|------------|----------------|--------------------|---------------------|------------|-----------|----------|-------------|----------|---------------|---------------|---------------|--|
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| 4801 | Undelivered Orders - Obligations, Unpaid | C | Y | B | | Y | Y | Y | Y | | | | | | | | | | | | U/E | |
| 4801 | Undelivered Orders - Obligations, Unpaid | C | Y | E | | Y | Y | Y | Y | | | | | | | | | | | | U/E | |
| 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | Y | B | | Y | Y | Y | Y | | | | | Y | | | | Y | | | U/E | |
| 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | Y | E | | Y | Y | Y | Y | | | | | Y | | | | Y | | | U/E | |
| 4831 | Undelivered Orders - Obligations Transferred, Unpaid | C | Y | E | | | | | | | | Y | Y | | | | | | | | U/E | |
| 4832 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced | C | Y | E | | | | | | | | Y | Y | | | | | | | | U/E | |
| 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D | Y | E | | | | | | | | | | | | | | | | | U/E | |
| 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D | Y | E | | | | | | | | | | | | | | Y | | | U/E | |
| 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | C | Y | E | | Y | Y | Y | Y | | | | | | | | | | | | U/E | |
| 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | C | Y | E | | Y | Y | Y | Y | | | | | Y | | | | Y | | | U/E | |
| 4901 | Delivered Orders - Obligations, Unpaid | C | Y | B | | Y | Y | Y | Y | | | | | | | | | | | | U/E | |
| 4901 | Delivered Orders - Obligations, Unpaid | C | Y | E | | Y | Y | Y | Y | | | | | | | | | | | | U/E | |
| 4902 | Delivered Orders - Obligations, Paid | C | Y | E | | Y | Y | Y | Y | | | | | Y | | | | Y | | | U/E | |
| 4908 | Authority Outlayed Not Yet Disbursed | C | Y | B | | Y | Y | Y | Y | | | | | Y | | | | Y | | | U | |
| 4908 | Authority Outlayed Not Yet Disbursed | C | Y | E | | Y | Y | Y | Y | | | | | Y | | | | Y | | | U | |
| 4931 | Delivered Orders - Obligations Transferred, Unpaid | C | Y | E | | | | | | | | Y | Y | | | | | | | | U/E | |
| 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D | Y | E | | | | | | | | | | | | | | | | | U/E | |
| 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D | Y | E | | | | | | | Y | | | | | | | Y | | | U/E | |
| 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | C | Y | E | | Y | Y | Y | Y | | | | | | | | | | | | U/E | |
| 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | C | Y | E | | Y | Y | Y | Y | | | | | Y | | | | Y | | | U/E | |

Note: Credit Reform account(s) require additional information for the Credit Cohort attribute in the FACTS II system.

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Section IV

Fiscal 2007 Footnotes and Additional Information for FACTS II Reporting of Detailed Financial Information

FOOTNOTES AND ADDITIONAL INFORMATION:

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report - Detailed Financial Information" in this section.

2/ The shaded attributes are supplied by FACTS II.

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Section IV

Fiscal 2007 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

| <u>Attribute</u> | <u>Domain Value</u> | <u>Domain Definition</u> | <u>Attribute</u> | <u>Domain Value</u> | <u>Domain Definition</u> |
|----------------------------|---------------------|--|----------------------------|---------------------|---------------------------------------|
| Advance_Flag | F | Advanced from Future Year | Normal_Balance_Indicator/2 | C | Credit |
| Advance_Flag | P | Advanced in Prior Year | Normal_Balance_Indicator/2 | D | Debit |
| Advance_Flag | X | Not Applicable | | | |
| Apportionment_Category | A | Category A | Reimbursable_Flag | D | Direct |
| Apportionment_Category | B | Category B | Reimbursable_Flag | R | Reimbursable |
| Apportionment_Category | C | Exempt From Apportionment | TAFS_Status/2 | E | Expired |
| Authority_Type | D | Advance Appropriation | TAFS_Status/2 | U | Unexpired |
| Authority_Type | P | Appropriation | Transaction_Partner | F | Federal |
| Authority_Type | B | Borrowing Authority | Transaction_Partner | X | NonFederal |
| Authority_Type | C | Contract Authority | Transaction_Partner | E | NonFederal Exception |
| Authority_Type | R | Re-appropriation | | | |
| Authority_Type | S | Spending Authority From Offsetting Collections | Year_Of_Budget_Authority | BAL | Outlays from balances brought forward |
| Availability_Time | A | Available in current period | Year_Of_Budget_Authority | NEW | Outlays from new budget authority |
| Availability_Time | S | Available in subsequent period | | | |
| Begin_End_Indicator/2 | B | Beginning Balance | | | |
| Begin_End_Indicator/2 | E | Ending Balance | | | |
| BEA_Category_Indicator | D | Discretionary | | | |
| BEA_Category_Indicator | M | Mandatory | | | |
| Borrowing_Source | F | Federal Financing Bank | | | |
| Borrowing_Source | P | Public | | | |
| Borrowing_Source | T | Treasury | | | |
| Debit/Credit | C | Credit | | | |
| Debit/Credit | D | Debit | | | |
| Definite_Indefinite_Flag/2 | D | Definite | | | |
| Definite_Indefinite_Flag/2 | I | Indefinite | | | |
| Function | DEF | National defense | | | |
| Function | NND | Non-National defense | | | |

U.S. Government Standard General Ledger

SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2007. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from the Office of Management and Budget (OMB), the Federal Accounting Standards Advisory Board (FASAB), and the Financial Management Service (FMS).

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

Lines appearing in bold typeface indicate early implemented USSGL accounts.

All crosswalks require preclosing USSGL account balances.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

| | <u>Page Number</u> |
|---|--------------------|
| ➤ SF 133: Report on Budget Execution and Budgetary Resources | V - 3 |
| ➤ FMS 2108: Yearend Closing Statement | V - 21 |
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SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 | | | | | | | | | | | | | TAFS Status/3 | Addl. Info. |
|----------------------------|----------------|---------------|--|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|--------|---|---------------|-------------|
| | | | | Debit/Credit | Begin/End/4 | Auth Type | Pub. Law No. | Apport. Categ. | Program Rpt. Cat. | Apport. Cat. B /10 | Reimb. Flag | Avail. Time | Trans. Partner | Debit | Credit | | | |
| BUDGETARY RESOURCES | | | | | | | | | | | | | | | | | | |
| 1 | 1 | | Unobligated balance: | | | | | | | | | | | | | | | |
| 1A | 1 | | Brought forward, October 1 (+ or -) | | | | | | | | | | | | | | 6 | |
| 1A | 1 | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | B | | | | | | | | | | | + | - | U |
| 1A | 1 | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4136 | Contract Authority To Be Liquidated by Trust Funds | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4137 | Transfers of Contract Authority | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4139 | Contract Authority Carried Forward | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4149 | Borrowing Authority Carried Forward | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4171 | Nonallocation Transfers of Invested Balances - Receivable | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4172 | Nonallocation Transfers of Invested Balances - Payable | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4201 | Total Actual Resources - Collected | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | | | F/E | | + | - | U/E |
| 1A | 1 | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | | | F/E | | + | - | U/E |
| 1A | 1 | 4281 | Actual Program Fund Subsidy Receivable | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4283 | Interest Receivable From Treasury | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4286 | Receivable From the Financing Fund | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4287 | Other Federal Receivables | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4394 | Receipts Unavailable for Obligation Upon Collection | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | | | | + | - | U/E |
| 1A | 1 | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | | | | + | - | U |
| 2 | 2 | | Recoveries of prior year unpaid obligations: | | | | | | | | | | | | | | | |
| 2A | N/A | Actual | | | | | | | | | | | | | | | | |
| 2A | 2 | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | | | | + | - | U/E |
| 2A | 2 | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | | | | + | - | U/E |

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 | | | | | | | | | | | | | TAFS Status/3 | Addl. Info. | | | | |
|--------------|----------------|---------------|---|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|--------|--|---------------|-------------|---|-----|---|---|
| | | | | Debit/Credit | Begin/End/4 | Auth Type | Pub. Law No. | Apport. Categ. | Program Rpt. Cat. | Apport. Cat. B /10 | Reimb. Flag | Avail. Time | Trans. Partner | Debit | Credit | | | | | | | |
| 2B | N/A | | Anticipated | | | | | | | | | | | | | | | | | | | |
| 2B | 2 | 4310 | Anticipated Recoveries of Prior-Year Obligations | D | E | | | | | | | | | | | | + | - | U | 5 | | |
| 3 | 3 | | Budget authority: | | | | | | | | | | | | | | | | | | | |
| 3A | 3A | | Appropriation: | | | | | | | | | | | | | | | | | 13 | | |
| 3A1 | N/A | | Actual | | | | | | | | | | | | | | | | | | | |
| 3A1 | 3A | 4111 | Debt Liquidation Appropriations | | E | | ###-### | | | | | | | | | | | + | - | U | | |
| 3A1 | 3A | 4112 | Liquidation of Deficiency - Appropriations | | E | | ###-### | | | | | | | | | | | + | - | U | | |
| 3A1 | 3A | 4114 | Appropriated Trust or Special Fund Receipts | | E | | ###-### | | | | | | | | | | | + | - | U | | |
| 3A1 | 3A | 4115 | Loan Subsidy Appropriation | | E | | ###-### | | | | | | | | | | | + | - | U | | |
| 3A1 | 3A | 4117 | Loan Administrative Expense Appropriation | | E | | ###-### | | | | | | | | | | | + | - | U | | |
| 3A1 | 3A | 4118 | Reestimated Loan Subsidy Appropriation | | E | | ###-### | | | | | | | | | | | + | - | U | | |
| 3A1 | 3A | 4119 | Other Appropriations Realized | | E | | ###-### | | | | | | | | | | | + | - | U | | |
| 3A1 | 3A | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | E | | ###-### | | | | | | | | | | | + | - | U | 4 | |
| 3A1 | 3A | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | B | | ###-### | | | | | | | | | | | - | + | U | 4 | |
| 3A1 | 3A | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation | | E | P | ###-### | | | | | | | | | | | + | - | U/E | | |
| 3A1 | 3A | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | | E | | ###-### | | | | | | | | | | | + | - | U | | |
| 3A1 | 3A | 4125 | Loan Modification Adjustment Transfer Appropriation | | E | | ###-### | | | | | | | | | | | + | - | U | | |
| 3A1 | 3A | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | E | | ###-### | | | | | | | | | | | + | - | U/E | 4 | |
| 3A1 | 3A | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | B | | ###-### | | | | | | | | | | | - | + | U/E | 4 | |
| 3A1 | 3A | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | E | | ###-### | | | | | | | | | | | + | - | U/E | 4 | |
| 3A1 | 3A | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | B | | ###-### | | | | | | | | | | | - | + | U/E | 4 | |
| 3A1 | 3A | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | | E | P | ###-### | | | | | | | | | | | + | - | U/E | | |
| 3A1 | 3A | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | | E | | ###-### | | | | | | | | | | | + | - | U/E | | |
| 3A1 | 3A | 4138 | Appropriation To Liquidate Contract Authority | | E | | ###-### | | | | | | | | | | | + | - | U/E | | |
| 3A1 | 3A | 4150 | Reappropriations | | E | | ###-### | | | | | | | | | | | + | - | U | | |
| 3A1 | 3A | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | | E | | ###-### | | | | | | | | | | | + | - | U | | |
| 3A1 | 3A | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | P/D | ###-### | | | | | | | | | | | + | - | U | 4 | |
| 3A1 | 3A | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | P/D | ###-### | | | | | | | | | | | - | + | U | 4 | |
| 3A1 | 3A | 4391 | Adjustments to Indefinite No-Year Authority | | D | E | ###-### | | | | | | | | | | | + | - | U | | |
| 3A1 | 3A | 4394 | Receipts Unavailable for Obligation Upon Collection | | E | | ###-### | | | | | | | | | | | + | - | U | 4 | |
| 3A1 | 3A | 4394 | Receipts Unavailable for Obligation Upon Collection | | B | | ###-### | | | | | | | | | | | - | + | U | 4 | |
| 3A2 | N/A | | Anticipated | | | | | | | | | | | | | | | | | | | |
| 3A2 | 3A | 4120 | Appropriations Anticipated - Indefinite | | E | | ###-### | | | | | | | | | | | | + | - | U | 5 |

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| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 | | | | | | | | | | | | | TAFS Status/3 | Addl. Info. | | | |
|--------------|----------------|---------------|---|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|--------|--|---------------|-------------|-----|-----|---|
| | | | | Debit/Credit | Begin/End/4 | Auth Type | Pub. Law No. | Apport. Categ. | Program Rpt. Cat. | Apport. Cat. B /10 | Reimb. Flag | Avail. Time | Trans. Partner | Debit | Credit | | | | | | |
| 3B | 3B | | Borrowing authority | | | | | | | | | | | | | | | | | | |
| 3B | 3B | 4042 | Estimated Indefinite Borrowing Authority | | E | | ###-### | | | | | | | | | | + | - | U | 5 | |
| 3B | 3B | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | | E | B | ###-### | | | | | | | | | | + | - | U | | |
| 3B | 3B | 4141 | Current-Year Borrowing Authority Realized | | E | | ###-### | | | | | | | | | | + | - | U | | |
| 3C | 3C | | Contract authority | | | | | | | | | | | | | | | | | | |
| 3C | 3C | 4032 | Estimated Indefinite Contract Authority | | E | | ###-### | | | | | | | | | | + | - | U | 5 | |
| 3C | 3C | 4131 | Current-Year Contract Authority Realized | | E | | ###-### | | | | | | | | | | + | - | U | | |
| 3D | 3D | | Spending authority from offsetting collections (gross): | | | | | | | | | | | | | | | | | | |
| 3D1 | 3D1 | | Earned | | | | | | | | | | | | | | | | | | |
| 3D1a | 3D1a | | Collected | | | | | | | | | | | | | | | | | | |
| 3D1a | 3D1a | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | | | | | | | + | - | U/E | | |
| 3D1a | 3D1a | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | | | | | | | + | - | U/E | | |
| 3D1a | 3D1a | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | | | | | | | + | - | U/E | | |
| 3D1a | 3D1a | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | | | | | | | + | - | U/E | | |
| 3D1a | 3D1a | 4262 | Actual Collections of Loan Principal | | E | | | | | | | | | | | | + | - | U/E | | |
| 3D1a | 3D1a | 4263 | Actual Collections of Loan Interest | | E | | | | | | | | | | | | + | - | U/E | | |
| 3D1a | 3D1a | 4264 | Actual Collections of Rent | | E | | | | | | | | | | | | + | - | U/E | | |
| 3D1a | 3D1a | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | | | | | | | + | - | U/E | | |
| 3D1a | 3D1a | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | | | | | | | + | - | U/E | | |
| 3D1a | 3D1a | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | | | | | + | - | U/E | | |
| 3D1a | 3D1a | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | | | | | | | + | - | U/E | | |
| 3D1a | 3D1a | 4273 | Interest Collected From Treasury | | E | | | | | | | | | | | | + | - | U/E | | |
| 3D1a | 3D1a | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | | | | | | | + | - | U/E | | |
| 3D1a | 3D1a | 4276 | Actual Collections From Financing Fund | | E | | | | | | | | | | | | + | - | U/E | | |
| 3D1a | 3D1a | 4277 | Other Actual Collections - Federal | | E | | | | | | | | | | | | + | - | U/E | | |
| 3D1a | 3D1a | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | | | | | | | + | - | U/E | | |
| 3D1a | 3D1a | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | | | | | | | | + | - | U/E | | |
| 3D1b | 3D1b | | Change in receivables from Federal sources | | | | | | | | | | | | | | | | | | |
| 3D1b | 3D1b | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | | | | | | F/E | + | - | U/E | 4 |
| 3D1b | 3D1b | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | | | | | | F/E | - | + | U/E | 4 |
| 3D1b | 3D1b | 4281 | Actual Program Fund Subsidy Receivable | | E | | | | | | | | | | | | + | - | U/E | 4 | |
| 3D1b | 3D1b | 4281 | Actual Program Fund Subsidy Receivable | | B | | | | | | | | | | | | - | + | U/E | 4 | |
| 3D1b | 3D1b | 4283 | Interest Receivable From Treasury | | E | | | | | | | | | | | | + | - | U/E | 4 | |
| 3D1b | 3D1b | 4283 | Interest Receivable From Treasury | | B | | | | | | | | | | | | - | + | U/E | 4 | |
| 3D1b | 3D1b | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | | | | | + | - | U/E | 4 | |

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 | | | | | | | | | | | | | TAFS Status/3 | Addl. Info. | |
|--------------|----------------|---------------|---|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|--------|---|---------------|-------------|----|
| | | | | Debit/Credit | Begin/End/4 | Auth Type | Pub. Law No. | Apport. Categ. | Program Rpt. Cat. | Apport. Cat. B /10 | Reimb. Flag | Avail. Time | Trans. Partner | Debit | Credit | | | | |
| 3D1b | 3D1b | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | | | | - | + | U/E | 4 |
| 3D1b | 3D1b | 4286 | Receivable From the Financing Fund | | E | | | | | | | | | | | + | - | U/E | 4 |
| 3D1b | 3D1b | 4286 | Receivable From the Financing Fund | | B | | | | | | | | | | | - | + | U/E | 4 |
| 3D1b | 3D1b | 4287 | Other Federal Receivables | | E | | | | | | | | | | | + | - | U/E | 4 |
| 3D1b | 3D1b | 4287 | Other Federal Receivables | | B | | | | | | | | | | | - | + | U/E | 4 |
| | | | | | | | | | | | | | | | | | | | |
| 3D2 | 3D2 | | Change in unfilled customer orders (+ or -): | | | | | | | | | | | | | | | | |
| 3D2a | 3D2a | | Advance received | | | | | | | | | | | | | | | | |
| 3D2a | 3D2a | 4222 | Unfilled Customer Orders With Advance | | E | | | | | | | | | | | + | - | U/E | 4 |
| 3D2a | 3D2a | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | | | | - | + | U/E | 4 |
| | | | | | | | | | | | | | | | | | | | |
| 3D2b | 3D2b | | Without advance from Federal sources | | | | | | | | | | | | | | | | |
| 3D2b | 3D2b | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | | F/E | | | + | - | U/E | 4 |
| 3D2b | 3D2b | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | | F/E | | | - | + | U/E | 4 |
| | | | | | | | | | | | | | | | | | | | |
| 3D3 | 3D3 | | Anticipated for rest of year, without advance | | | | | | | | | | | | | | | | |
| 3D3 | 3D3 | 4060 | Anticipated Collections From Non-Federal Sources | D | E | | | | | | | | | | | + | - | U | 5 |
| 3D3 | 3D3 | 4070 | Anticipated Collections From Federal Sources | D | E | | | | | | | | | | | + | - | U | 5 |
| 3D3 | 3D3 | 4210 | Anticipated Reimbursements and Other Income | D | E | | | | | | | | | | | + | - | U | 5 |
| | | | | | | | | | | | | | | | | | | | |
| 3D4 | 3D4 | | Previously unavailable | | | | | | | | | | | | | | | | |
| 3D4 | 3D4 | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation | | E | S | ###-### | | | | | | | | | + | - | U | |
| 3D4 | 3D4 | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | | E | | ###-### | | | | | | | | | + | - | U | |
| 3D4 | 3D4 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | S | ###-### | | | | | | | | | + | - | U | 4 |
| 3D4 | 3D4 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | S | ###-### | | | | | | | | | - | + | U | 4 |
| | | | | | | | | | | | | | | | | | | | |
| 3D5 | 3D5 | | Expenditure transfers from trust funds: | | | | | | | | | | | | | | | | 14 |
| 3D5a | N/A | | Collected | | | | | | | | | | | | | | | | |
| 3D5a | 3D5 | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | | | | | | + | - | U/E | |
| | | | | | | | | | | | | | | | | | | | |
| 3D5b | N/A | | Change in receivables from trust funds | | | | | | | | | | | | | | | | |
| 3D5b | 3D5 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | | | | + | - | U/E | 4 |
| 3D5b | 3D5 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | | | | - | + | U/E | 4 |
| | | | | | | | | | | | | | | | | | | | |
| 3D5c | N/A | | Anticipated | | | | | | | | | | | | | | | | |
| 3D5c | 3D5 | 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | | E | | | | | | | | | | | + | - | U | 5 |
| | | | | | | | | | | | | | | | | | | | |
| N/A | 3E | | Subtotal | | | | | | | | | | | | | | | | |

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 | | | | | | | | | | | | | TAFS Status/3 | Addl. Info. | |
|--------------|----------------|---------------|---|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|--------|---|---------------|-------------|----|
| | | | | Debit/Credit | Begin/End/4 | Auth Type | Pub. Law No. | Apport. Categ. | Program Rpt. Cat. | Apport. Cat. B /10 | Reimb. Flag | Avail. Time | Trans. Partner | Debit | Credit | | | | |
| N/A | 3E | | Subtotal (of line 3, SBR only) (+3A+3B+3C+3D1a+3D1b+3D2a+3D2b+3D3+3D4+3D5) | | | | | | | | | | | | | | | | 22 |
| 4 | 4 | | Nonexpenditure transfers, net: | | | | | | | | | | | | | | | | 15 |
| 4A | N/A | | Actual transfers, budget authority (+ or -) | | | | | | | | | | | | | | | | |
| 4A | 4 | 4137 | Transfers of Contract Authority | | E | | ###-### | | | | | | | | | + | - | U/E | 4 |
| 4A | 4 | 4137 | Transfers of Contract Authority | | B | | ###-### | | | | | | | | | - | + | U/E | 4 |
| 4A | 4 | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | E | | ###-### | | | | | | | | | + | - | U/E | 4 |
| 4A | 4 | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | B | | ###-### | | | | | | | | | - | + | U/E | 4 |
| 4A | 4 | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | | E | | ###-### | | | | | | | | | + | - | U/E | |
| 4A | 4 | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | | E | | ###-### | | | | | | | | | + | - | U | |
| 4A | 4 | 4170 | Transfers - Current-Year Authority | | E | | ###-### | | | | | | | | | + | - | U | |
| 4A | 4 | 4171 | Nonallocation Transfers of Invested Balances - Receivable | | E | | ###-### | | | | | | | | | + | - | U/E | 4 |
| 4A | 4 | 4171 | Nonallocation Transfers of Invested Balances - Receivable | | B | | ###-### | | | | | | | | | - | + | U/E | 4 |
| 4A | 4 | 4172 | Nonallocation Transfers of Invested Balances - Payable | | E | | ###-### | | | | | | | | | + | - | U/E | 4 |
| 4A | 4 | 4172 | Nonallocation Transfers of Invested Balances - Payable | | B | | ###-### | | | | | | | | | - | + | U/E | 4 |
| 4A | 4 | 4173 | Nonallocation Transfers of Invested Balances - Transferred | | E | | ###-### | | | | | | | | | + | - | U/E | |
| 4A | 4 | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | | E | | ###-### | | | | | | | | | + | - | U | |
| 4B | N/A | | Anticipated transfers, budget authority (+ or -) | | | | | | | | | | | | | | | | |
| 4B | 4 | 4160 | Anticipated Transfers - Current-Year Authority | | E | | ###-### | | | | | | | | | + | - | U | 5 |
| 4B | 4 | 4165 | Allocations of Authority - Anticipated From Invested Balances | | E | | ###-### | | | | | | | | | + | - | U | 5 |
| 4C | N/A | | Actual transfers, unobligated balances (+ or -) | | | | | | | | | | | | | | | | |
| 4C | 4 | 4176 | Allocation Transfers of Prior-Year Balances | | E | | | | | | | | | | | + | - | U/E | |
| 4C | 4 | 4190 | Transfers - Prior-Year Balances | | E | | | | | | | | | | | + | - | U | |
| 4C | 4 | 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | | E | | | | | | | | | | | + | - | U/E | |
| 4C | 4 | 4192 | Balance Transfers - Unexpired to Expired | | E | | | | | | | | | | | + | - | U/E | |
| 4C | 4 | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | | | | + | - | U/E | |
| 4C | 4 | 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | | E | | | | | | | | | | | + | - | U/E | |
| 4D | N/A | | Anticipated transfers, unobligated balances (+ or -) | | | | | | | | | | | | | | | | |
| 4D | 4 | 4180 | Anticipated Transfers - Prior-Year Balances | | E | | | | | | | | | | | + | - | U | 5 |
| 5 | 5 | | Temporarily not available pursuant to Public Law (-) | | | | | | | | | | | | | | | | |
| 5 | 5 | 4382 | Temporary Reduction - New Budget Authority | | E | | ###-### | | | | | | | | | + | - | U | |
| 5 | 5 | 4383 | Temporary Reduction - Prior-Year Balances | | E | | ###-### | | | | | | | | | + | - | U | |
| 5 | 5 | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | | E | | ###-### | | | | | | | | | + | - | U | |

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 | | | | | | | | | | | | TAFS Status/3 | Addl. Info. | | | |
|--------------|----------------|---|--|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|--------|---------------|-------------|---|-----|---|
| | | | | Debit/Credit | Begin/End/4 | Auth Type | Pub. Law No. | Apport. Categ. | Program Rpt. Cat. | Apport. Cat. B /10 | Reimb. Flag | Avail. Time | Trans. Partner | Debit | Credit | | | | | |
| 5 | 5 | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | | E | | ###-### | | | | | | | | | | + | - | U | |
| 5 | 5 | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | | E | | ###-### | | | | | | | | | | + | - | U | 5 |
| 5 | 5 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | E | | ###-### | | | | | | | | | | + | - | U | 4 |
| 5 | 5 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | B | | ###-### | | | | | | | | | | - | + | U | 4 |
| 5 | 5 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | E | | ###-### | | | | | | | | | | + | - | U | 4 |
| 5 | 5 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | B | | ###-### | | | | | | | | | | - | + | U | 4 |
| 5 | 5 | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation | | E | | ###-### | | | | | | | | | | + | - | U | |
| 6 | 6 | Permanently not available (-): | | | | | | | | | | | | | | | | | | |
| 6A | N/A | Cancellations of expired and no-year accounts (-) | | | | | | | | | | | | | | | | | | |
| 6A | 6 | 4350 | Canceled Authority | | E | | | | | | | | | | | | + | - | U/E | |
| 6A | 6 | 4355 | Cancellation of Appropriation From Unavailable Receipts | | E | | | | | | | | | | | | + | - | U/E | |
| 6A | 6 | 4356 | Cancellation of Appropriation From Invested Balances | | E | | | | | | | | | | | | + | - | U/E | |
| 6A | 6 | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | | E | | | | | | | | | | | | + | - | U/E | |
| 6B | N/A | Enacted reductions (-) | | | | | | | | | | | | | | | | | | |
| 6B | 6 | 4392 | Permanent Reduction - New Budget Authority | | E | | ###-### | | | | | | | | | | + | - | U | |
| 6B | 6 | 4393 | Permanent Reduction - Prior-Year Balances | | E | | ###-### | | | | | | | | | | + | - | U/E | |
| 6C | N/A | Capital transfers and redemption of debt (-) | | | | | | | | | | | | | | | | | | |
| 6C | 6 | 4146 | Actual Repayments of Debt, Current-Year Authority | | E | | | | | | | | | | | | + | - | U/E | |
| 6C | 6 | 4147 | Actual Repayments of Debt, Prior-Year Balances | | E | | | | | | | | | | | | + | - | U/E | |
| 6C | 6 | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | | E | | | | | | | | | | | | + | - | U/E | |
| 6C | 6 | 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | | E | | | | | | | | | | | | + | - | U/E | |
| 6D | N/A | Other authority withdrawn (-) | | | | | | | | | | | | | | | | | | |
| 6D | 6 | 4130 | Appropriation To Liquidate Contract Authority Withdrawn | | E | | | | | | | | | | | | + | - | U/E | |
| 6D | 6 | 4132 | Substitution of Contract Authority | | E | | | | | | | | | | | | + | - | U | |
| 6D | 6 | 4133 | Decreases to Indefinite Contract Authority | | E | | | | | | | | | | | | + | - | U/E | |
| 6D | 6 | 4134 | Contract Authority Withdrawn | | E | | | | | | | | | | | | + | - | U/E | |
| 6D | 6 | 4135 | Contract Authority Liquidated | | E | S | | | | | | | | | | | + | - | U/E | |
| 6D | 6 | 4140 | Substitution of Borrowing Authority | | E | | | | | | | | | | | | + | - | U/E | |
| 6D | 6 | 4143 | Decreases to Indefinite Borrowing Authority | | E | | | | | | | | | | | | + | - | U/E | |
| 6D | 6 | 4144 | Borrowing Authority Withdrawn | | E | | | | | | | | | | | | + | - | U/E | |
| 6D | 6 | 4391 | Adjustments to Indefinite No-Year Authority | C | E | | | | | | | | | | | | + | - | U | |

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 | | | | | | | | | | | TAFS Status/3 | Addl. Info. | | | |
|-------------------------------|----------------|---------------|--|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|---------------|-------------|--------|---|-----|
| | | | | Debit/Credit | Begin/End/4 | Auth Type | Pub. Law No. | Apport. Categ. | Program Rpt. Cat. | Apport. Cat. B /10 | Reimb. Flag | Avail. Time | Trans. Partner | Debit | | | Credit | | |
| 6E | N/A | | Pursuant to Public Law __ (-) | | | | | | | | | | | | | | | | |
| 6E | 6 | 4135 | Contract Authority Liquidated | | E | P | ###-### | | | | | | | | | | + | - | U/E |
| 6E | 6 | 4136 | Contract Authority To Be Liquidated by Trust Funds | | E | | ###-### | | | | | | | | | | + | - | U/E |
| 6E | 6 | 4136 | Contract Authority To Be Liquidated by Trust Funds | | B | | ###-### | | | | | | | | | | - | + | U/E |
| 6F | N/A | | Anticipated for rest of year (-) | | | | | | | | | | | | | | | | |
| 6F | 6 | 4034 | Anticipated Adjustments to Contract Authority | | E | | | | | | | | | | | | + | - | U |
| 6F | 6 | 4044 | Anticipated Reductions to Borrowing Authority | | E | | | | | | | | | | | | + | - | U |
| 6F | 6 | 4047 | Anticipated Transfers to the General Fund of the Treasury | | E | | | | | | | | | | | | + | - | U |
| 7 | 7 | | Total budgetary resources | | | | | | | | | | | | | | | | |
| STATUS OF BUDGETARY RESOURCES | | | | | | | | | | | | | | | | | | | |
| 8 | 8 | | Obligations incurred: | | | | | | | | | | | | | | | | |
| 8A | 8A | | Direct: | | | | | | | | | | | | | | | | 17 |
| 8A1 | N/A | | Category A (sometimes includes program categories) | | | | | | | | | | | | | | | | |
| 8A1 | 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | A | ### | | | | | | | | - | + | U/E |
| 8A1 | 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | A | ### | | | | | | | | + | - | U/E |
| 8A1 | 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | A | ### | | | | | | | | - | + | U/E |
| 8A1 | 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | A | ### | | | | | | | | + | - | U/E |
| 8A1 | 8A | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | A | ### | | | | | | | | - | + | U/E |
| 8A1 | 8A | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | A | ### | | | | | | | | - | + | U/E |
| 8A1 | 8A | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | A | ### | | | | | | | | - | + | U/E |
| 8A1 | 8A | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | A | ### | | | | | | | | + | - | U/E |
| 8A1 | 8A | 4902 | Delivered Orders - Obligations, Paid | | E | | | A | ### | | | | | | | | - | + | U/E |
| 8A1 | 8A | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | A | ### | | | | | | | | - | + | U |
| 8A1 | 8A | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | A | ### | | | | | | | | + | - | U |
| 8A1 | 8A | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | A | ### | | | | | | | | - | + | U/E |
| 8A1 | 8A | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | A | ### | | | | | | | | - | + | U/E |
| 8A2 | N/A | | Category B (program 1), (program 2\program category 1), (program 3\program category 2) | | | | | | | | | | | | | | | | |
| 8A2 | 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | B | ### | ### | | | | | | | - | + | U/E |
| 8A2 | 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | B | ### | ### | | | | | | | + | - | U/E |
| 8A2 | 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | B | ### | ### | | | | | | | - | + | U/E |
| 8A2 | 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | B | ### | ### | | | | | | | + | - | U/E |
| 8A2 | 8A | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | B | ### | ### | | | | | | | - | + | U/E |
| 8A2 | 8A | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | B | ### | ### | | | | | | | - | + | U/E |

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 | | | | | | | | | | | TAFS Status/3 | Addl. Info. | | |
|--------------|----------------|--|---|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|---------------|-------------|--------|---|
| | | | | Debit/Credit | Begin/End/4 | Auth Type | Pub. Law No. | Apport. Categ. | Program Rpt. Cat. | Apport. Cat. B /10 | Reimb. Flag | Avail. Time | Trans. Partner | Debit | | | Credit | |
| 8A2 | 8A | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | B | ### | ### | D | | | | - | + | U/E | 4 |
| 8A2 | 8A | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | B | ### | ### | D | | | | + | - | U/E | 4 |
| 8A2 | 8A | 4902 | Delivered Orders - Obligations, Paid | | E | | | B | ### | ### | D | | | | - | + | U/E | |
| 8A2 | 8A | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | B | ### | ### | D | | | | - | + | U/E | |
| 8A2 | 8A | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | B | ### | ### | D | | | | - | + | U/E | |
| 8A3 | N/A | Exempt from apportionment | | | | | | | | | | | | | | | | |
| 8A3 | 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | C | | | D | | | | - | + | U/E | 4 |
| 8A3 | 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | C | | | D | | | | + | - | U/E | 4 |
| 8A3 | 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | C | | | D | | | | - | + | U/E | 4 |
| 8A3 | 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | C | | | D | | | | + | - | U/E | 4 |
| 8A3 | 8A | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | C | | | D | | | | - | + | U/E | |
| 8A3 | 8A | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | C | | | D | | | | - | + | U/E | |
| 8A3 | 8A | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | C | | | D | | | | - | + | U/E | 4 |
| 8A3 | 8A | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | C | | | D | | | | + | - | U/E | 4 |
| 8A3 | 8A | 4902 | Delivered Orders - Obligations, Paid | | E | | | C | | | D | | | | - | + | U/E | |
| 8A3 | 8A | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | C | | | D | | | | - | + | U | 4 |
| 8A3 | 8A | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | C | | | D | | | | + | - | U | 4 |
| 8A3 | 8A | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | C | | | D | | | | - | + | U/E | |
| 8A3 | 8A | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | C | | | D | | | | - | + | U/E | |
| 8B | 8B | Reimbursable: | | | | | | | | | | | | | | | | |
| 8B1 | N/A | Category A (sometimes includes program categories) | | | | | | | | | | | | | | | | |
| 8B1 | 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | A | ### | | R | | | | - | + | U/E | 4 |
| 8B1 | 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | A | ### | | R | | | | + | - | U/E | 4 |
| 8B1 | 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | A | ### | | R | | | | - | + | U/E | 4 |
| 8B1 | 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | A | ### | | R | | | | + | - | U/E | 4 |
| 8B1 | 8B | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | A | ### | | R | | | | - | + | U/E | |
| 8B1 | 8B | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | A | ### | | R | | | | - | + | U/E | |
| 8B1 | 8B | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | A | ### | | R | | | | - | + | U/E | 4 |
| 8B1 | 8B | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | A | ### | | R | | | | + | - | U/E | 4 |
| 8B1 | 8B | 4902 | Delivered Orders - Obligations, Paid | | E | | | A | ### | | R | | | | - | + | U/E | |
| 8B1 | 8B | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | A | ### | | R | | | | - | + | U/E | |
| 8B1 | 8B | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | A | ### | | R | | | | - | + | U/E | |
| 8B2 | N/A | Category B (program 1), (program 2)program category 1), (program 3)program category 2) | | | | | | | | | | | | | | | | |
| 8B2 | 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | B | ### | ### | R | | | | - | + | U/E | 4 |
| 8B2 | 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | B | ### | ### | R | | | | + | - | U/E | 4 |

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 | | | | | | | | | | | TAFS Status/3 | Addl. Info. | | |
|--------------|----------------|---------------|---|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|---------------|-------------|--------|----|
| | | | | Debit/Credit | Begin/End/4 | Auth Type | Pub. Law No. | Apport. Categ. | Program Rpt. Cat. | Apport. Cat. B /10 | Reimb. Flag | Avail. Time | Trans. Partner | Debit | | | Credit | |
| 8B2 | 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | B | ### | ### | R | | | | - | + | U/E | 4 |
| 8B2 | 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | B | ### | ### | R | | | | + | - | U/E | 4 |
| 8B2 | 8B | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | B | ### | ### | R | | | | - | + | U/E | |
| 8B2 | 8B | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | B | ### | ### | R | | | | - | + | U/E | |
| 8B2 | 8B | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | B | ### | ### | R | | | | - | + | U/E | 4 |
| 8B2 | 8B | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | B | ### | ### | R | | | | + | - | U/E | 4 |
| 8B2 | 8B | 4902 | Delivered Orders - Obligations, Paid | | E | | | B | ### | ### | R | | | | - | + | U/E | |
| 8B2 | 8B | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | B | ### | ### | R | | | | - | + | U/E | |
| 8B2 | 8B | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | B | ### | ### | R | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | | | | |
| 8B3 | N/A | | Exempt from apportionment | | | | | | | | | | | | | | | |
| 8B3 | 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | C | | | R | | | | - | + | U/E | 4 |
| 8B3 | 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | C | | | R | | | | + | - | U/E | 4 |
| 8B3 | 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | C | | | R | | | | - | + | U/E | 4 |
| 8B3 | 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | C | | | R | | | | + | - | U/E | 4 |
| 8B3 | 8B | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | C | | | R | | | | - | + | U/E | |
| 8B3 | 8B | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | C | | | R | | | | - | + | U/E | |
| 8B3 | 8B | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | C | | | R | | | | - | + | U/E | 4 |
| 8B3 | 8B | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | C | | | R | | | | + | - | U/E | 4 |
| 8B3 | 8B | 4902 | Delivered Orders - Obligations, Paid | | E | | | C | | | R | | | | - | + | U/E | |
| 8B3 | 8B | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | C | | | R | | | | - | + | U | 4 |
| 8B3 | 8B | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | C | | | R | | | | + | - | U | 4 |
| 8B3 | 8B | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | C | | | R | | | | - | + | U/E | |
| 8B3 | 8B | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | C | | | R | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | | | | |
| N/A | 8C | | Subtotal (+8A+8B) | | | | | | | | | | | | | | | 22 |
| | | | | | | | | | | | | | | | | | | |
| 9 | 9 | | Unobligated balance: | | | | | | | | | | | | | | | |
| 9A | 9A | | Apportioned: | | | | | | | | | | | | | | | 19 |
| 9A1 | N/A | | Balance, currently available | | | | | | | | | | | | | | | |
| 9A1 | 9A | 4510 | Apportionments | | E | | | | | | | A | | | - | + | U | |
| 9A1 | 9A | 4610 | Allotments - Realized Resources | | E | | | | | | | | | | - | + | U | |
| 9A1 | 9A | 4700 | Commitments - Programs Subject to Apportionment | | E | | | | | | | | | | - | + | U | |
| | | | | | | | | | | | | | | | | | | |
| 9A2 | N/A | | Apportioned for subsequent periods | | | | | | | | | | | | | | | |
| 9A2 | 9A | 4510 | Apportionments | | E | | | | | | | S | | | - | + | U | |
| 9A2 | 9A | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | | E | | | | | | | S | | | - | + | U | 5 |

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 | | | | | | | | | | | TAFS Status/3 | Addl. Info. | | |
|-------------------------------------|----------------|---------------|--|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|---------------|-------------|--------|----|
| | | | | Debit/Credit | Begin/End/4 | Auth Type | Pub. Law No. | Apport. Categ. | Program Rpt. Cat. | Apport. Cat. B /10 | Reimb. Flag | Avail. Time | Trans. Partner | Debit | | | Credit | |
| | | | Anticipated (+ or -) | | | | | | | | | | | | | | | |
| 9A3 | 9A | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | | E | | | | | | | | A | | - | + | U | 5 |
| | | | | | | | | | | | | | | | | | | |
| 9B | 9B | | Exempt from apportionment: | | | | | | | | | | | | | | | 20 |
| 9B1 | N/A | | Balance, currently available | | | | | | | | | | | | | | | |
| 9B1 | 9B | 4620 | Unobligated Funds Exempt From Apportionment | | E | | | | | | | | | | - | + | U | |
| 9B1 | 9B | 4720 | Commitments - Programs Exempt From Apportionment | | E | | | | | | | | | | - | + | U | |
| | | | | | | | | | | | | | | | | | | |
| 9B2 | N/A | | Anticipated (+ or -) | | | | | | | | | | | | | | | |
| 9B2 | 9B | 4690 | Anticipated Resources - Programs Exempt From Apportionment | | E | | | | | | | | | | - | + | U | 5 |
| | | | | | | | | | | | | | | | | | | |
| N/A | 9C | | Subtotal (+9A + 9B) | | | | | | | | | | | | | | | 22 |
| | | | | | | | | | | | | | | | | | | |
| 10 | 10 | | Unobligated balance not available: | | | | | | | | | | | | | | | 21 |
| 10A | N/A | | Deferred | | | | | | | | | | | | | | | |
| 10A | 10 | 4430 | Unapportioned Authority - OMB Deferral | | E | | | | | | | | | | - | + | U | |
| | | | | | | | | | | | | | | | | | | |
| 10B | N/A | | Withheld pending rescission | | | | | | | | | | | | | | | |
| 10B | 10 | 4420 | Unapportioned Authority - Pending Rescission | | E | | | | | | | | | | - | + | U | |
| | | | | | | | | | | | | | | | | | | |
| 10C | N/A | | Other | | | | | | | | | | | | | | | |
| 10C | 10 | 4060 | Anticipated Collections From Non-Federal Sources | C | E | | | | | | | | | | - | + | U | 5 |
| 10C | 10 | 4070 | Anticipated Collections From Federal Sources | C | E | | | | | | | | | | - | + | U | 5 |
| 10C | 10 | 4210 | Anticipated Reimbursements and Other Income | C | E | | | | | | | | | | - | + | U | 5 |
| 10C | 10 | 4310 | Anticipated Recoveries of Prior-Year Obligations | C | E | | | | | | | | | | - | + | U | 5 |
| 10C | 10 | 4450 | Unapportioned Authority | | E | | | | | | | | | | - | + | U | |
| 10C | 10 | 4630 | Funds Not Available for Commitment/Obligation | | E | | | | | | | | | | - | + | U | |
| 10C | 10 | 4650 | Allotments - Expired Authority | | E | | | | | | | | | | - | + | E | |
| | | | | | | | | | | | | | | | | | | |
| 11 | 11 | | Total status of budgetary resources | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| CHANGE IN OBLIGATED BALANCES | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| 12 | 12 | | Obligated balance, net: | | | | | | | | | | | | | | | |
| 12A | 12A | | Unpaid obligations, brought forward, October 1 (+) | | | | | | | | | | | | | | | |
| 12A | 12A | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | | | - | + | U/E | |
| 12A | 12A | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | | | - | + | U/E | |

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 | | | | | | | | | | | | TAFS Status/3 | Addl. Info. | |
|--------------|----------------|---------------|---|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|--------|---------------|-------------|----|
| | | | | Debit/Credit | Begin/End/4 | Auth Type | Pub. Law No. | Apport. Categ. | Program Rpt. Cat. | Apport. Cat. B /10 | Reimb. Flag | Avail. Time | Trans. Partner | Debit | Credit | | | |
| 12B | 12B | | Uncollected customer payments from Federal sources, brought forward, October 1 (-) | | | | | | | | | | | | | | | |
| 12B | 12B | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | | F/E | | - | + | U/E | |
| 12B | 12B | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | | | - | + | U/E | |
| 12B | 12B | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | | F/E | | - | + | U/E | |
| 12B | 12B | 4281 | Actual Program Fund Subsidy Receivable | | B | | | | | | | | | | - | + | U/E | |
| 12B | 12B | 4283 | Interest Receivable From Treasury | | B | | | | | | | | | | - | + | U/E | |
| 12B | 12B | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | | | - | + | U/E | |
| 12B | 12B | 4286 | Receivable From the Financing Fund | | B | | | | | | | | | | - | + | U/E | |
| 12B | 12B | 4287 | Other Federal Receivables | | B | | | | | | | | | | - | + | U/E | |
| N/A | 12C | | Total, unpaid obligated balance, brought forward, net (+12A-12B) | | | | | | | | | | | | | | | 22 |
| 13 | 13 | | Obligations incurred (+) | | | | | | | | | | | | | | | |
| 13 | 13 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | | | - | + | U/E | 4 |
| 13 | 13 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | | | + | - | U/E | 4 |
| 13 | 13 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | | | - | + | U/E | 4 |
| 13 | 13 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | | | + | - | U/E | 4 |
| 13 | 13 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | | | - | + | U/E | |
| 13 | 13 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | | | - | + | U/E | |
| 13 | 13 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | | | | | | | | - | + | U/E | 4 |
| 13 | 13 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | | | + | - | U/E | 4 |
| 13 | 13 | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | | | | | - | + | U/E | |
| 13 | 13 | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | | | | | - | + | U | 4 |
| 13 | 13 | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | | | + | - | U | 4 |
| 13 | 13 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | | | | | | | | - | + | U/E | |
| 13 | 13 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | | | - | + | U/E | |
| 14 | 14 | | Gross outlays (-) | | | | | | | | | | | | | | | |
| 14 | 14 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | | | + | - | U/E | 4 |
| 14 | 14 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | | | - | + | U/E | 4 |
| 14 | 14 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | | | + | - | U/E | |
| 14 | 14 | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | | | | | + | - | U/E | |
| 14 | 14 | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | | | | | + | - | U | 4 |
| 14 | 14 | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | | | - | + | U | 4 |
| 14 | 14 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | | | + | - | U/E | |
| 15 | 15 | | Obligated balance transfers, net: | | | | | | | | | | | | | | | |

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 | | | | | | | | | | | | | TAFS Status/3 | Addl. Info. |
|--------------|----------------|---------------|--|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|--------|---|---------------|-------------|
| | | | | Debit/Credit | Begin/End/4 | Auth Type | Pub. Law No. | Apport. Categ. | Program Rpt. Cat. | Apport. Cat. B /10 | Reimb. Flag | Avail. Time | Trans. Partner | Debit | Credit | | | |
| 15A | 15A | A. | Actual transfers, unpaid obligations (+ or -) | | | | | | | | | | | | | | | |
| 15A | 15A | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | | | | - | + | U/E |
| 15A | 15A | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | | | | - | + | U/E |
| | | | | | | | | | | | | | | | | | | |
| 15B | 15B | B. | Actual transfers, uncollected customer payments from Federal sources (+ or -) | | | | | | | | | | | | | | | |
| 15B | 15B | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | | | | - | + | U/E |
| 15B | 15B | 4230 | Unfilled Customer Orders Without Advance - Transferred | | E | | | | | | | | F/E | | - | + | U/E | |
| 15B | 15B | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | | E | | | | | | | | | | - | + | U/E | |
| 15B | 15B | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | | E | | | | | | | | F/E | | - | + | U/E | |
| 15B | 15B | 4234 | Other Federal Receivables - Transferred | | E | | | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | | | | |
| N/A | 15C | | Total unpaid obligated balance transferred, net (+15A+15B) | | | | | | | | | | | | | | | 22 |
| | | | | | | | | | | | | | | | | | | |
| 16 | 16 | | Recoveries of prior-year unpaid obligations, actual (-) | | | | | | | | | | | | | | | |
| 16 | 16 | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | | | | - | + | U/E |
| 16 | 16 | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | | | | - | + | U/E |
| | | | | | | | | | | | | | | | | | | |
| 17 | 17 | | Change in uncollected customer payments from Federal sources | | | | | | | | | | | | | | | |
| 17 | 17 | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | | | F/E | - | + | U/E | 4 |
| 17 | 17 | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | | | F/E | + | - | U/E | 4 |
| 17 | 17 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | | | - | + | U/E | 4 |
| 17 | 17 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | | | + | - | U/E | 4 |
| 17 | 17 | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | | | F/E | - | + | U/E | 4 |
| 17 | 17 | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | | | | + | - | U/E | 4 |
| 17 | 17 | 4281 | Actual Program Fund Subsidy Receivable | | E | | | | | | | | | | - | + | U/E | 4 |
| 17 | 17 | 4281 | Actual Program Fund Subsidy Receivable | | B | | | | | | | | | | + | - | U/E | 4 |
| 17 | 17 | 4283 | Interest Receivable From Treasury | | E | | | | | | | | | | - | + | U/E | 4 |
| 17 | 17 | 4283 | Interest Receivable From Treasury | | B | | | | | | | | | | + | - | U/E | 4 |
| 17 | 17 | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | | | - | + | U/E | 4 |
| 17 | 17 | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | | | + | - | U/E | 4 |
| 17 | 17 | 4286 | Receivable From the Financing Fund | | E | | | | | | | | | | - | + | U/E | 4 |
| 17 | 17 | 4286 | Receivable From the Financing Fund | | B | | | | | | | | | | + | - | U/E | 4 |
| 17 | 17 | 4287 | Other Federal Receivables | | E | | | | | | | | | | - | + | U/E | 4 |
| 17 | 17 | 4287 | Other Federal Receivables | | B | | | | | | | | | | + | - | U/E | 4 |
| | | | | | | | | | | | | | | | | | | |
| 18 | 18 | | Obligated balance, net, end of period: | | | | | | | | | | | | | | | |
| 18A | 18A | | Unpaid obligations (+) | | | | | | | | | | | | | | | |
| 18A | 18A | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | - | + | U/E |

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 | | | | | | | | | | | | | TAFS Status/3 | Addl. Info. | | | | | |
|--------------------|----------------|---------------|--|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|--------|--|---------------|-------------|-----|-----|---|-----|---|
| | | | | Debit/Credit | Begin/End/4 | Auth Type | Pub. Law No. | Apport. Categ. | Program Rpt. Cat. | Apport. Cat. B /10 | Reimb. Flag | Avail. Time | Trans. Partner | Debit | Credit | | | | | | | | |
| 18A | 18A | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | | | | | - | + | U/E | | | | |
| 18A | 18A | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | | | | | | - | + | U/E | | | |
| 18A | 18A | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | | | - | + | U/E | | | |
| 18A | 18A | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | | | - | + | U/E | | | |
| 18A | 18A | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | | | | | | - | + | U/E | | | |
| 18A | 18A | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | | | | | | - | + | U/E | | | |
| 18A | 18A | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | | | - | + | U/E | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 18B | 18B | | Uncollected customer payments from Federal sources (-) | | | | | | | | | | | | | | | | | | | | |
| 18B | 18B | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | | | | | | - | + | U/E | | | |
| 18B | 18B | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | | | | | | | | F/E | - | + | U/E | |
| 18B | 18B | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | | | | | | | | - | + | U/E | |
| 18B | 18B | 4230 | Unfilled Customer Orders Without Advance - Transferred | | E | | | | | | | | | | | | | | F/E | + | - | U/E | |
| 18B | 18B | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | | E | | | | | | | | | | | | | | | + | - | U/E | |
| 18B | 18B | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | | E | | | | | | | | | | | | | | F/E | + | - | U/E | |
| 18B | 18B | 4234 | Other Federal Receivables - Transferred | | E | | | | | | | | | | | | | | | + | - | U/E | |
| 18B | 18B | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | | | | | | | | F/E | - | + | U/E | |
| 18B | 18B | 4281 | Actual Program Fund Subsidy Receivable | | E | | | | | | | | | | | | | | | - | + | U/E | |
| 18B | 18B | 4283 | Interest Receivable From Treasury | | E | | | | | | | | | | | | | | | - | + | U/E | |
| 18B | 18B | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | | | | | | | | - | + | U/E | |
| 18B | 18B | 4286 | Receivable From the Financing Fund | | E | | | | | | | | | | | | | | | - | + | U/E | |
| 18B | 18B | 4287 | Other Federal Receivables | | E | | | | | | | | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| N/A | 18C | | Total, unpaid obligated balance, net end of period (+18A-18B) Same as sum of amounts reported on lines 12 through 17. | | | | | | | | | | | | | | | | | | | 22 | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| NET OUTLAYS | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | 19 | | Net Outlays: | | | | | | | | | | | | | | | | | | | | |
| 19A | 19A | | Gross outlays (+) | | | | | | | | | | | | | | | | | | | | |
| 19A | 19A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | | | | | | | | - | + | U/E | 4 |
| 19A | 19A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | | | | | | | | + | - | U/E | 4 |
| 19A | 19A | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | | | | | | | | - | + | U/E | |
| 19A | 19A | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | | | | | | | | | | - | + | U/E | |
| 19A | 19A | 4908 | Authority Outlaid Not Yet Disbursed | | E | | | | | | | | | | | | | | | - | + | U | 4 |
| 19A | 19A | 4908 | Authority Outlaid Not Yet Disbursed | | B | | | | | | | | | | | | | | | + | - | U | 4 |
| 19A | 19A | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | | | | | | | | - | + | U/E | |

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 | | | | | | | | | | | | | TAFS Status/3 | Addl. Info. | | |
|--------------|----------------|---------------|---|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|--------|--|---------------|-------------|-----|-----|
| | | | | Debit/Credit | Begin/End/4 | Auth Type | Pub. Law No. | Apport. Categ. | Program Rpt. Cat. | Apport. Cat. B /10 | Reimb. Flag | Avail. Time | Trans. Partner | Debit | Credit | | | | | |
| 19B | 19B | | Offsetting collections (-) | | | | | | | | | | | | | | | | | |
| 19B | 19B | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | | | | | | | - | + | U/E | |
| 19B | 19B | 4222 | Unfilled Customer Orders With Advance | | E | | | | | | | | | | | | - | + | U/E | 4 |
| 19B | 19B | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | | | | | + | - | U/E | 4 |
| 19B | 19B | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | | | | | | | - | + | U/E | |
| 19B | 19B | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | | | | | | | - | + | U/E | |
| 19B | 19B | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | | | | | | | - | + | U/E | |
| 19B | 19B | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | | | | | | | - | + | U/E | |
| 19B | 19B | 4262 | Actual Collections of Loan Principal | | E | | | | | | | | | | | | - | + | U/E | |
| 19B | 19B | 4263 | Actual Collections of Loan Interest | | E | | | | | | | | | | | | - | + | U/E | |
| 19B | 19B | 4264 | Actual Collections of Rent | | E | | | | | | | | | | | | - | + | U/E | |
| 19B | 19B | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | | | | | | | - | + | U/E | |
| 19B | 19B | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | | | | | | | - | + | U/E | |
| 19B | 19B | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | | | | | - | + | U/E | |
| 19B | 19B | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | | | | | | | - | + | U/E | |
| 19B | 19B | 4273 | Interest Collected From Treasury | | E | | | | | | | | | | | | - | + | U/E | |
| 19B | 19B | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | | | | | | | - | + | U/E | |
| 19B | 19B | 4276 | Actual Collections From Financing Fund | | E | | | | | | | | | | | | - | + | U/E | |
| 19B | 19B | 4277 | Other Actual Collections - Federal | | E | | | | | | | | | | | | - | + | U/E | |
| 19B | 19B | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | | | | | | | - | + | U/E | |
| 19B | 19B | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | | | | | | |
| N/A | 19C | | Less: Distributed offsetting receipts | | | | | | | | | | | | | | | | | 22 |
| N/A | 19C | 1010 | Fund Balance With Treasury | | E | | | | | | | | | | | | - | + | | 8,9 |
| N/A | 19C | 1010 | Fund Balance With Treasury | | B | | | | | | | | | | | | + | - | | 8,9 |
| N/A | 19C | 5100 | Revenue From Goods Sold | | E | | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5109 | Contra Revenue for Goods Sold | | E | | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5200 | Revenue From Services Provided | | E | | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5209 | Contra Revenue for Services Provided | | E | | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5310 | Interest Revenue - Other | | E | | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5311 | Interest Revenue - Investments | | E | | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | | E | | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | | E | | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5318 | Contra Revenue for Interest Revenue - Investments | | E | | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5319 | Contra Revenue for Interest Revenue - Other | | E | | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5320 | Penalties, Fines, and Administrative Fees Revenue | | E | | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | | E | | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5400 | Benefit Program Revenue | | E | | | | | | | | | | | | + | - | | 9 |

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SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 | | | | | | | | | | | | TAFS Status/3 | Addl. Info. | | |
|--------------|----------------|----------------------------|--|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|--------|---------------|-------------|--|----|
| | | | | Debit/Credit | Begin/End/4 | Auth Type | Pub. Law No. | Apport. Categ. | Program Rpt. Cat. | Apport. Cat. B /10 | Reimb. Flag | Avail. Time | Trans. Partner | Debit | Credit | | | | |
| N/A | 19C | 5409 | Contra Revenue for Benefit Program Revenue | | E | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5500 | Insurance and Guarantee Premium Revenue | | E | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | | E | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5600 | Donated Revenue - Financial Resources | | E | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5609 | Contra Revenue for Donations - Financial Resources | | E | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5750 | Expenditure Financing Sources - Transfers-In | | E | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5800 | Tax Revenue Collected | | E | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5801 | Tax Revenue Accrual Adjustment | | E | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5809 | Contra Revenue for Taxes | | E | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5890 | Tax Revenue Refunds | | E | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5900 | Other Revenue | | E | | | | | | | | | | | + | - | | 9 |
| N/A | 19C | 5909 | Contra Revenue for Other Revenue | | E | | | | | | | | | | | + | - | | 9 |
| N/A | 19D | Net outlays (+19A-19B-19C) | | | | | | | | | | | | | | | | | 22 |

FOOTNOTES AND ADDITIONAL INFORMATION:

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ This is a crosswalk from the USSGL to the Report on Budget Execution and Budgetary Resources (SF 133). The SF 133 crosswalk is in compliance with the Office of Management and Budget (OMB) Circular No. A-11, Preparing, Submitting, and Executing the Budget. The crosswalk from the USSGL to the Statement of Budgetary Resources (SBR) is in compliance with OMB Circular No. A-136, Financial Reporting Requirements. Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for nonbudgetary Credit Program financing accounts.

3/ The shaded portion indicates that the attribute is supplied by FACTS II.

4/ When the SF 133 line numbers use both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

5/ Anticipated amounts should be zero for the yearend preclosing trial balance.

6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

7/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.

8/ Use USSGL account 1010 when no USSGL revenue or other financing source account can be used. For example, clearing account symbols do not report revenue activity but instead record liabilities. Since no liabilities are crosswalked to this line, clearing account symbols should use the change in USSGL account 1010 to complete this line.

9/ The SBR is an agency-wide report. 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 agree with line 4 on the Statement of Financing and must equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In certain unique circumstances, other USSGL accounts may be approved to crosswalk to this line. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts.

10/ Reporting on this attribute is required beginning in fiscal 2007.

11/ SF 133 line number 1A is presented as line 1 of the SBR.

12/ SF 133 line numbers 2A and 2B are rolled up to line 2 of the SBR.

13/ SF 133 line numbers 3A1 and 3A2 are rolled up to line 3A of the SBR.

14/ SF 133 line numbers 3D5a, 3D5b, and 3D5c are rolled up to line 3D5 of the SBR.

15/ SF 133 line numbers 4A, 4B, 4C, and 4D are rolled up to line 4 of the SBR.

16/ SF 133 line numbers 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.

17/ SF 133 line numbers 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.

18/ SF 133 line numbers 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.

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19/ SF 133 line numbers 9A1, 9A2, and 9A3 are rolled up to line 9A of the SBR.

20/ SF 133 line numbers 9B1 and 9B2 are rolled up to line 9B of the SBR.

21/ SF 133 line numbers 10A, 10B, and 10C are rolled up to line 10 of the SBR.

22/ SBR lines 3E, 8C, 9C, 12C, 15C, 18C, 19C, and 19D are not part of the SF 133 and are only on the SBR.

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2007 Reporting

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | |
|---|-------------------------|---------------|--|----------------------------|------------|----------------|----------------|------------|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin End | Auth. Type | Borrow. Source | Trans. Partner | Add. Info. |
| For All Unexpended Balances: | | | | | | | | |
| 1 | | | Treasury Appropriation Fund Symbol | | | | | |
| 2 | | | Preclosing Unexpended Balance - Treasury Supplied | | | | | |
| 3 | | N/A | | | | | | |
| 4 Unobligated and Obligated Balance Withdrawn/Canceled | | | | | | | | |
| 4 | | 4350 | Canceled Authority | E | | | | |
| 4 | | 4391 | Adjustments to Indefinite No-Year Authority | E | | | | |
| 5 Postclosing Unexpended Balance | | | | | | | | |
| 5 | | 1010 | Fund Balance With Treasury | E | | | | |
| 6 Other Authorizations | | | | | | | | |
| For Treasury Appropriation Fund Symbols With Unrealized Discounts: | | | | | | | | |
| 6 | 911 | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | 2 |
| 6 | 911 | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | E | | | | 2,3 |
| For Treasury Appropriation Fund Symbols With Imprest Funds: | | | | | | | | |
| 6 | 921 | 1120 | Imprest Funds | E | | | | 2 |
| 6 | 921 | 1130 | Funds Held by the Public | E | | | | 2 |
| For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums: | | | | | | | | |
| 6 | 931 | 1340 | Interest Receivable | E | | | | 4,5 |
| 6 | 931 | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | 2,4 |
| 6 | 931 | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | 2,4 |
| 6 | 931 | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | 2,4 |
| 6 | 931 | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | 2,4 |
| 6 | 931 | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | 2,4 |
| 6 | 931 | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | 2 |
| For Treasury Appropriation Fund Symbols With Investments in Treasury Securities: | | | | | | | | |
| 6 | 971 | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | 2 |
| 6 | 971 | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | 2 |

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| For Treasury Appropriation Fund Symbols With Investments in Agency Securities: | | | | | | | | |
|---|-----|------|---|---|--|--|---|-----|
| 6 | 972 | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | F | 2,3 |
| For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY | | | | | | | | |
| 6 | 973 | 1618 | Market Adjustment - Investments | E | | | | 2,3 |
| 6 | 973 | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | X | 2,3 |

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SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2007 Reporting

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | |
|---------------|-------------------------|---------------|---|----------------------------|------------|----------------|----------------|------------|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin End | Auth. Type | Borrow. Source | Trans. Partner | Add. Info. |
| 1 | | | Treasury Appropriation Fund Symbol | | | | | |
| 2 | | | Balance of Borrowing Authority - Treasury Supplied | | | | | |
| 3 | | | Increases and Rescissions | | | | | |
| 3 | 951 | 4140 | Substitution of Borrowing Authority | E | | T | | 2 |
| 3 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | 2 |
| 3 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | T | | 2 |
| 3 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | 2 |
| 3 | 951 | 4143 | Decreases to Indefinite Borrowing Authority | E | | T | | 2 |
| 3 | 962 | 4143 | Decreases to Indefinite Borrowing Authority | E | | P | | 2 |
| 3 | 951 | 4392 | Permanent Reduction - New Budget Authority | E | B | T | | 2 |
| 3 | 962 | 4392 | Permanent Reduction - New Budget Authority | E | B | P | | 2 |
| 3 | 962 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | P | | 2 |
| 3 | 951 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | T | | 2 |
| 4 | | | Borrowings | | | | | |
| 4 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | T | | 2 |
| 4 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | 2 |
| 5 | | N/A | | | | | | |
| | | | CALC (2 +/- 3 - 4) Also Equals: | | | | | |
| 6 | | | Balance | | | | | |
| 6 | 951 | 4140 | Substitution of Borrowing Authority | E | | T | | 2 |
| 6 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | 2 |
| 6 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | T | | 2 |
| 6 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | 2 |
| 6 | 951 | 4143 | Decreases to Indefinite Borrowing Authority | E | | T | | 2 |
| 6 | 962 | 4143 | Decreases to Indefinite Borrowing Authority | E | | P | | 2 |
| 6 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | T | | 2 |
| 6 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | 2 |
| 6 | 951 | 4149 | Borrowing Authority Carried Forward | B | | T | | 2 |
| 6 | 962 | 4149 | Borrowing Authority Carried Forward | B | | P | | 2 |
| 6 | 951 | 4392 | Permanent Reduction - New Budget Authority | E | B | T | | 2 |
| 6 | 962 | 4392 | Permanent Reduction - New Budget Authority | E | B | P | | 2 |
| 6 | 951 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | T | | 2 |
| 6 | 962 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | P | | 2 |

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SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2007 Reporting

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | |
|--|---|---------------|---|----------------------------|------------|----------------|----------------|------------|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin End | Auth. Type | Borrow. Source | Trans. Partner | Add. Info. |
| 1 | Treasury Appropriation Fund Symbol | | | | | | | |
| 2 | Balance of Borrowing Authority - Treasury Supplied | | | | | | | |
| 3 | Increases | | | | | | | |
| 3 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | T | | 2 |
| 3 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | 2 |
| 4 | Borrowings | | | | | | | |
| 4 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | T | | 2 |
| 4 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | 2 |
| 5 | Adjustments | | | | | | | |
| 5 | 951 | 4140 | Substitution of Borrowing Authority | E | | T | | 2 |
| 5 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | 2 |
| 5 | 951 | 4143 | Decreases to Indefinite Borrowing Authority | E | | T | | 2 |
| 5 | 962 | 4143 | Decreases to Indefinite Borrowing Authority | E | | P | | 2 |
| 5 | 951 | 4144 | Borrowing Authority Withdrawn | E | | T | | 2 |
| 5 | 962 | 4144 | Borrowing Authority Withdrawn | E | | P | | 2 |
| CALC (2 + 3 - 4 - 5) Also Equals: | | | | | | | | |
| 6 | Balance | | | | | | | |
| 6 | 951 | 4140 | Substitution of Borrowing Authority | E | | T | | 2 |
| 6 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | 2 |
| 6 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | T | | 2 |
| 6 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | 2 |
| 6 | 951 | 4143 | Decreases to Indefinite Borrowing Authority | E | | T | | 2 |
| 6 | 962 | 4143 | Decreases to Indefinite Borrowing Authority | E | | P | | 2 |
| 6 | 951 | 4144 | Borrowing Authority Withdrawn | E | | T | | 2 |
| 6 | 962 | 4144 | Borrowing Authority Withdrawn | E | | P | | 2 |
| 6 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | T | | 2 |
| 6 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | 2 |
| 6 | 951 | 4149 | Borrowing Authority Carried Forward | B | | T | | 2 |
| 6 | 962 | 4149 | Borrowing Authority Carried Forward | B | | P | | 2 |

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SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2007 Reporting

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | |
|--|--|---------------|--|----------------------------|------------|----------------|----------------|-------------|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin End | Auth. Type | Borrow. Source | Trans. Partner | Addl. Info. |
| 1 | Treasury Appropriation Fund Symbol | | | | | | | |
| 2 | Balance of Contract Authority - Treasury Supplied | | | | | | | |
| 3 | New Contract Authority | | | | | | | |
| 3 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | 2 |
| 4 | Appropriations To Liquidate | | | | | | | |
| 4 | 941 | 4135 | Contract Authority Liquidated | E | P | | | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | 2 |
| 5 | Writeoffs, Restorations, or Adjustments | | | | | | | |
| 5 | 941 | 4133 | Decreases to Indefinite Contract Authority | E | | | | 2 |
| 5 | 941 | 4134 | Contract Authority Withdrawn | E | | | | 2 |
| 5 | 941 | 4135 | Contract Authority Liquidated | E | S | | | 2 |
| 5 | 941 | 4392 | Permanent Reduction - New Budget Authority | E | C | | | 2 |
| 5 | 941 | 4393 | Permanent Reduction - Prior-Year Balances | E | C | | | 2 |
| CALC (2 + 3 - 4 +/- 5) Also Equals: | | | | | | | | |
| 6 | Balance of Unfunded Contract Authority | | | | | | | |
| 6 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | 2 |
| 6 | 941 | 4133 | Decreases to Indefinite Contract Authority | E | | | | 2 |
| 6 | 941 | 4134 | Contract Authority Withdrawn | E | | | | 2 |
| 6 | 941 | 4135 | Contract Authority Liquidated | E | | | | 2 |
| 6 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | 2 |
| 6 | 941 | 4139 | Contract Authority Carried Forward | B | | | | 2 |
| 6 | 941 | 4392 | Permanent Reduction - New Budget Authority | E | C | | | 2 |
| 6 | 941 | 4393 | Permanent Reduction - Prior-Year Balances | E | C | | | 2 |

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2007 Reporting

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | |
|---|--|---------------|--|----------------------------|------------|----------------|----------------|------------|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin End | Auth. Type | Borrow. Source | Trans. Partner | Add. Info. |
| 1 | Treasury Appropriation Fund Symbol | | | | | | | |
| 2 | Balance of Contract Authority - Treasury Supplied | | | | | | | |
| 3 | New Contract Authority | | | | | | | |
| 3 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | 2 |
| 4 | Appropriations To Liquidate | | | | | | | |
| 4 | 941 | 4135 | Contract Authority Liquidated | E | P | | | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | 2 |
| 5 | Writeoffs, Restorations, or Adjustments | | | | | | | |
| 5 | 941 | 4132 | Substitution of Contract Authority | E | S | | | 2 |
| 5 | 941 | 4133 | Decreases to Indefinite Contract Authority | E | | | | 2 |
| 5 | 941 | 4134 | Contract Authority Withdrawn | E | | | | 2 |
| 5 | 941 | 4135 | Contract Authority Liquidated | E | S | | | 2 |
| CALC (2 + 3 - 4 -5) Also Equals: | | | | | | | | |
| 6 | Balance of Unfunded Contract Authority | | | | | | | |
| 6 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | 2 |
| 6 | 941 | 4132 | Substitution of Contract Authority | E | S | | | 2 |
| 6 | 941 | 4133 | Decreases to Indefinite Contract Authority | E | | | | 2 |
| 6 | 941 | 4134 | Contract Authority Withdrawn | E | | | | 2 |
| 6 | 941 | 4135 | Contract Authority Liquidated | E | | | | 2 |
| 6 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | 2 |
| 6 | 941 | 4139 | Contract Authority Carried Forward | B | | | | 2 |

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SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2007 Reporting

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | |
|---|---|---------------|---|----------------------------|------------|----------------|----------------|------------|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin End | Auth. Type | Borrow. Source | Trans. Partner | Add. Info. |
| For all Treasury appropriation Fund Symbols: | | | | | | | | |
| 7 | Reimbursements Earned and Refunds | | | | | | | |
| 7 | | 4081 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | E | | | | |
| 7 | | 4082 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | E | | | | |
| 7 | | 4083 | Transfers - Current-Year Authority - Receivable - Transferred | E | | | | |
| 7 | | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation | E | | | | 7 |
| 7 | | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | | | | |
| 7 | | 4137 | Transfers of Contract Authority | E | | | | |
| 7 | | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | | | | |
| 7 | | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | | | | |
| 7 | | 4171 | Nonallocation Transfers of Invested Balances - Receivable | E | | | | |
| 7 | | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | |
| 7 | | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | |
| 7 | | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | |
| 7 | | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | | |
| 7 | | 4234 | Other Federal Receivables - Transferred | E | | | | |
| 7 | | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | F/E | |
| 7 | | 4281 | Actual Program Fund Subsidy Receivable | E | | | | |
| 7 | | 4283 | Interest Receivable From Treasury | E | | | | |
| 7 | | 4285 | Receivable From the Liquidating Fund | E | | | | |
| 7 | | 4286 | Receivable From the Financing Fund | E | | | | |
| 7 | | 4287 | Other Federal Receivables | E | | | | |
| 8 | Unfilled Customer Orders | | | | | | | |
| 8 | | 4221 | Unfilled Customer Orders Without Advance | E | | | F/E | |
| 8 | | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | F/E | |
| 9 | Undelivered Orders and Contracts | | | | | | | |
| 9 | | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | |
| 9 | | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | |
| 9 | | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | |
| 9 | | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | |
| 10 | Accounts Payable and Other Liabilities | | | | | | | |
| 10 | | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | |
| 10 | | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | |
| 10 | | 4172 | Nonallocation Transfers of Invested Balances - Payable | E | | | | |

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SECTION V

| | | | | | | | | | |
|----|--|------|--|---|--|--|--|--|---|
| 10 | | 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | | | | | 6 |
| 10 | | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | | |
| 10 | | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | | |
| 10 | | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | | |
| 10 | | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | | |
| | | | | | | | | | |

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SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2007 Reporting

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | |
|---------------|-------------------------|---------------|---|----------------------------|------------|----------------|----------------|------------|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin End | Auth. Type | Borrow. Source | Trans. Partner | Add. Info. |
| | | | CALC (5 + 6 + 7 + 8 - 9 -10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals: | | | | | |
| 11 | | | Unobligated Balance | | | | | |
| 11 | | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | | | | |
| 11 | | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | |
| 11 | | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | | | | 7 |
| 11 | | 4382 | Temporary Reduction - New Budget Authority | E | | | | |
| 11 | | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | |
| 11 | | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | |
| 11 | | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | |
| 11 | | 4398 | Offsetting Collections Temporarily Precluded From Obligation | E | | | | |
| 11 | | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation | E | | | | |
| 11 | | 4420 | Unapportioned Authority - Pending Rescission | E | | | | |
| 11 | | 4430 | Unapportioned Authority - OMB Deferral | E | | | | |
| 11 | | 4450 | Unapportioned Authority | E | | | | |
| 11 | | 4510 | Apportionments | E | | | | |
| 11 | | 4610 | Allotments - Realized Resources | E | | | | |
| 11 | | 4620 | Unobligated Funds Exempt From Apportionment | E | | | | |
| 11 | | 4630 | Funds Not Available for Commitment/Obligation | E | | | | |
| 11 | | 4650 | Allotments - Expired Authority | E | | | | |
| 11 | | 4700 | Commitments - Programs Subject to Apportionment | E | | | | |
| 11 | | 4720 | Commitments - Programs Exempt From Apportionment | E | | | | |

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SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement for Fiscal 2007 Reporting

ADDITIONAL INFORMATION:

Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

FOOTNOTES:

1/ Use USSGL account attribute domains as provided in Section IV, page 4.

2/ Authorization Indicator (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes the following subaccount codes:

- 911 Unrealized Discounts
- 921 Imprest Funds
- 931 Unamortized Discounts or Premiums
- 941 Contract Authority
- 951 Authority To Borrow From the Treasury
- 962 Authority To Borrow From the Public
- 971 Investments in Treasury Securities
- 972 Investments in Agency Securities
- 973 Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

3/ Authorization Indicator (RT7 Indicator) 973 is for use by the National Railroad Retirement Investment Trust Fund

4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

5/ For use with Office of Management and Budget approved Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6)

6/ For use with OMB approval (SSA and HHS related TAFS ONLY).

7/ When USSGL accounts 4123 and 4357 are recorded in a canceling year, they will not crosswalk to the FMS 2108.

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SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

| P&F | | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes/1 | | | | |
|---|---|--------|---------------|---|--------------------------|-------------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|----------------|----------|--------------------------------|--------------------|------------------|-----------|---------------|
| Line No. | Debit | Credit | No. | Title | Debit/Credit | Begin/End/2 | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-avance Flag | Function | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| OBLIGATIONS BY PROGRAM ACTIVITY | | | | | | | | | | | | | | | | | | | | | | |
| 0001 through 0999 Not supported by USSGL. | | | | | | | | | | | | | | | | | | | | | | |
| 1000 | Total new obligations (+) | | | | | | | | | | | | | | | | | | | | | |
| 1000 | | | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | | U | | | | |
| 1000 | | | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | | | | | U | | | | |
| 1000 | | | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | | | | | U | | | | |
| 1000 | | | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | | | | | U | | | | |
| 1000 | | | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | | U | | | | |
| 1000 | | | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | | | | | U | | | | |
| 1000 | | | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | | U | | | | |
| 1000 | | | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | | | | | U | | | | |
| 1000 | | | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | | | | | | | U | | | | |
| 1000 | | | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | | | | | | | U | | | | |
| 1000 | | | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | | | | | U | | | | |
| 1000 | | | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | | U | | | | |
| 1000 | | | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | | | | | U | | | | |
| BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION | | | | | | | | | | | | | | | | | | | | | | |
| 2140 | Unobligated balance carried forward, start of year | | | | | | | | | | | | | | | | | | | | | |
| 2140 | | | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4136 | Contract Authority To Be Liquidated by Trust Funds | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4137 | Transfers of Contract Authority | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4139 | Contract Authority Carried Forward | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4149 | Borrowing Authority Carried Forward | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4171 | Nonallocation Transfers of Invested Balances - Receivable | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4172 | Nonallocation Transfers of Invested Balances - Payable | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4201 | Total Actual Resources - Collected | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4221 | Unfilled Customer Orders Without Advance | | B | | | | F/E | | | | | | | | U | | | | |
| 2140 | | | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | F/E | | | | | | | | U | | | | |
| 2140 | | | 4281 | Actual Program Fund Subsidy Receivable | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4283 | Interest Receivable From Treasury | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4286 | Receivable From the Financing Fund | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4287 | Other Federal Receivables | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4394 | Receipts Unavailable for Obligation Upon Collection | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | | | | | U | | | | |
| 2140 | | | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | | | | | U | | | | |

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SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

| P&F | | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes/1 | | | | |
|-------------|--|--------|---------------|---|--------------------------|-------------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|----------|--------------------------------|--------------------|------------------|-----------|---------------|
| Line No. | Debit | Credit | No. | Title | Debit/Credit | Begin/End/2 | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Function | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| 2200 | New budget authority (gross) | | | | | | | | | | | | | | | | | | | | | |
| 2200 | | | | This line is calculated. Equals sum of P&F lines 4000 through 6962. Also equals line 7000. | | | | | | | | | | | | | | | | | | |
| 2210 | Resources available from recoveries of prior year obligations | | | | | | | | | | | | | | | | | | | | | |
| 2210 | | | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | | | | | | U | | | |
| 2210 | | | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | | | | | | U | | | |
| 2221 | Unobligated balance transferred to other accounts (-) [xx-xxxx] | | | | | | | | | | | | | | | | | | | | | |
| 2221 | | | 4176 | Allocation Transfers of Prior-Year Balances | | E | | | | | | | | ## | #### | | | | U | | | |
| 2221 | | | 4190 | Transfers - Prior-Year Balances | | E | | | | | | | | ## | #### | | | | U | | | |
| 2222 | Unobligated balance transferred from other accounts (+) [xx-xxxx] | | | | | | | | | | | | | | | | | | | | | |
| 2222 | | | 4176 | Allocation Transfers of Prior-Year Balances | | E | | | | | | | | ## | #### | | | | U | | | |
| 2222 | | | 4190 | Transfers - Prior-Year Balances | | E | | | | | | | | ## | #### | | | | U | | | |
| 2230 | Expired unobligated balance transfer to unexpired account (+) | | | | | | | | | | | | | | | | | | | | | |
| 2230 | | | 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | | E | | | | | | | | | | | | | U | | | |
| 2230 | | | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | | | | | | U | | | |
| 2235 | Unexpired unobligated balance transfer to expired account (-) | | | | | | | | | | | | | | | | | | | | | |
| 2235 | | | 4192 | Balance Transfers - Unexpired to Expired | | E | | | | | | | | | | | | | U | | | |
| 2240 | Capital transfer to general fund (-) | | | | | | | | | | | | | | | | | | | | | |
| 2240 | | | 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | | E | | | | | | | | | | | | | U | | | |
| 2260 | Portion applied to repay debt (-) | | | | | | | | | | | | | | | | | | | | | |
| 2260 | | | 4147 | Actual Repayments of Debt, Prior-Year Balances | | E | | | | | | | | | | | | | U | | | |
| 2270 | Balance borrowing authority withdrawn (-) | | | | | | | | | | | | | | | | | | | | | |
| 2270 | | | 4144 | Borrowing Authority Withdrawn | | E | | | | | | | | | | | | | U | | | |
| 2275 | Balance of contract authority withdrawn (-) | | | | | | | | | | | | | | | | | | | | | |
| 2275 | | | 4134 | Contract Authority Withdrawn | | E | | | | | | | | | | | | | U | | | |
| 2333 | Adjustment for change in allocation | | | | | | | | | | | | | | | | | | | | | |
| 2333 | | | 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | | E | | | | | | | | | | | | | U | | | |
| 2341 | Adjustment for change in investments of zero coupon bonds (special and non-revolving trust funds) | | | | | | | | | | | | | | | | | | | | | |
| 2341 | | | | This line is not required to be supported by the USSGL in fiscal 2007, but will be required for fiscal 2008. | | | | | | | | | | | | | | | | | | |
| 2342 | Adjustment for change in investments of zero coupon bonds (revolving funds) | | | | | | | | | | | | | | | | | | | | | |
| 2342 | | | | This line is not required to be supported by the USSGL in fiscal 2007, but will be required for fiscal 2008. | | | | | | | | | | | | | | | | | | |
| 2390 | Total budgetary resources available for obligation | | | | | | | | | | | | | | | | | | | | | |
| 2390 | | | | This line is calculated. Equals sum of P&F lines 2140 through 2385, when there are multiple entries on lines 2140 through 2385. | | | | | | | | | | | | | | | | | | |
| 2395 | Total new obligations (-) | | | | | | | | | | | | | | | | | | | | | |
| 2395 | | | | This line is calculated. Same as P&F line 1000, with opposite sign. | | | | | | | | | | | | | | | | | | |
| 2397 | Deficiency | | | | | | | | | | | | | | | | | | | | | |
| 2397 | | | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | |
| 2398 | Unobligated balance expiring or withdrawn (-) | | | | | | | | | | | | | | | | | | | | | |
| 2398 | | | 4350 | Canceled Authority | | E | | | | | | | | | | | | | U | X | N | |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

| P&F | | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes/1 | | | | |
|---------------------------|---|--------|---------------|--|--------------------------|-------------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|----------|--------------------------------|--------------------|------------------|-----------|---------------|
| Line No. | Debit | Credit | No. | Title | Debit/Credit | Begin/End/2 | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Function | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| 2398 | | | 4355 | Cancellation of Appropriation From Unavailable Receipts | | E | | | | | | | | | | | | U | | N | 2/7 | |
| 2398 | | | 4356 | Cancellation of Appropriation From Invested Balances | | E | | | | | | | | | | | | U | | N | 2/7 | |
| 2398 | | | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | | E | | | | | | | | | | | | U | | N | 2/7 | |
| 2398 | | | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation | | E | | | | | | | | | | | | U | | N | | |
| 2398 | | | 4420 | Unapportioned Authority - Pending Rescission | | E | | | | | | | | | | | | U | | Y | | |
| 2398 | | | 4450 | Unapportioned Authority | | E | | | | | | | | | | | | U | | Y | | |
| 2398 | | | 4510 | Apportionments | | E | | | A | | | | | | | | | U | | Y | | |
| 2398 | | | 4510 | Apportionments | | E | | | S | | | | | | | | | U | | Y | | |
| 2398 | | | 4610 | Allotments - Realized Resources | | E | | | | | | | | | | | | U | | Y | | |
| 2398 | | | 4620 | Unobligated Funds Exempt From Apportionment | | E | | | | | | | | | | | | U | | Y | | |
| 2398 | | | 4630 | Funds Not Available for Commitment/Obligation | | E | | | | | | | | | | | | U | | Y | | |
| 2398 | | | 4700 | Commitments - Programs Subject to Apportionment | | E | | | | | | | | | | | | U | | Y | | |
| 2398 | | | 4720 | Commitments - Programs Exempt From Apportionment | | E | | | | | | | | | | | | U | | Y | | |
| 2440 | Unobligated balance carried forward, end of year | | | | | | | | | | | | | | | | | | | | | |
| 2440 | | | 4420 | Unapportioned Authority - Pending Rescission | | E | | | | | | | | | | | | U | | N | | |
| 2440 | | | 4430 | Unapportioned Authority - OMB Deferral | | E | | | | | | | | | | | | U | | N | | |
| 2440 | | | 4450 | Unapportioned Authority | | E | | | | | | | | | | | | U | | N | | |
| 2440 | | | 4510 | Apportionments | | E | | | A | | | | | | | | | U | | N | | |
| 2440 | | | 4510 | Apportionments | | E | | | S | | | | | | | | | U | | N | | |
| 2440 | | | 4610 | Allotments - Realized Resources | | E | | | | | | | | | | | | U | | N | | |
| 2440 | | | 4620 | Unobligated Funds Exempt From Apportionment | | E | | | | | | | | | | | | U | | N | | |
| 2440 | | | 4630 | Funds Not Available for Commitment/Obligation | | E | | | | | | | | | | | | U | | N | | |
| 2440 | | | 4700 | Commitments - Programs Subject to Apportionment | | E | | | | | | | | | | | | U | | N | | |
| 2440 | | | 4720 | Commitments - Programs Exempt From Apportionment | | E | | | | | | | | | | | | U | | N | | |
| MEMORANDUM ENTRIES | | | | | | | | | | | | | | | | | | | | | | |
| 2441 | Special and trust fund receipts returned to schedule N (+) | | | | | | | | | | | | | | | | | | | | | |
| 2441 | | | 4350 | Canceled Authority | | E | | | | | | | | | | | | U/E | | N | 2/7 | |
| 2441 | | | 4355 | Cancellation of Appropriation From Unavailable Receipts | | E | | | | | | | | | | | | U/E | | N | 2/7 | |
| 2441 | | | 4356 | Cancellation of Appropriation From Invested Balances | | E | | | | | | | | | | | | U/E | | N | 2/7 | |
| 2441 | | | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | | E | | | | | | | | | | | | U/E | | N | 2/7 | |
| 2441 | | | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation | | E | | | | | | | | | | | | U | | N | | |
| 2451 | Expired unobligated balance carried forward, start of year (special and trust funds) | | | | | | | | | | | | | | | | | | | | | |
| 2451 | | | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | B | | | | | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | B | | | | | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4136 | Contract Authority To Be Liquidated by Trust Funds | | B | | | | | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4137 | Transfers of Contract Authority | | B | | | | | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4139 | Contract Authority Carried Forward | | B | | | | | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4149 | Borrowing Authority Carried Forward | | B | | | | | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | B | | | | | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4171 | Nonallocation Transfers of Invested Balances - Receivable | | B | | | | | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4172 | Nonallocation Transfers of Invested Balances - Payable | | B | | | | | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4201 | Total Actual Resources - Collected | | B | | | | | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4221 | Unfilled Customer Orders Without Advance | | B | | | | F/E | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | F/E | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4281 | Actual Program Fund Subsidy Receivable | | B | | | | | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4283 | Interest Receivable From Treasury | | B | | | | | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4286 | Receivable From the Financing Fund | | B | | | | | | | | | | | | E | | | 2/7 | |

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SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

| P&F | | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes/1 | | | | |
|---|---|--------|---------------|---|--------------------------|-------------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|----------|--------------------------------|--------------------|------------------|-----------|---------------|
| Line No. | Debit | Credit | No. | Title | Debit/Credit | Begin/End/2 | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Function | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| 2451 | | | 4287 | Other Federal Receivables | | B | | | | | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | | | | | E | | | 2/7 | |
| 2451 | | | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | | | | | E | | | 2/7 | |
| 2452 | Expired unobligated balance carried forward, end of year (special and trust funds) | | | | | | | | | | | | | | | | | | | | | |
| 2452 | | | 4650 | Allotments - Expired Authority | | E | | | | | | | | | | | | E | | | 2/7 | |
| NEW BUDGET AUTHORITY (GROSS), DETAIL | | | | | | | | | | | | | | | | | | | | | | |
| 4000 | Appropriation | | | | | | | | | | | | | | | | | | | | | |
| 4000 | | | 4111 | Debt Liquidation Appropriations | | E | P | | | | | D | | | | | | U | | | 1/3/4 | |
| 4000 | | | 4112 | Liquidation of Deficiency - Appropriations | | E | | | | | | D | | | | | | U | | | 1/3/4 | |
| 4000 | | | 4115 | Loan Subsidy Appropriation | | E | P | | | | | D | | | | | | U | | | 1/3/4 | |
| 4000 | | | 4117 | Loan Administrative Expense Appropriation | | E | P | | | | | D | | | | | | U | | | 1/3/4 | |
| 4000 | | | 4118 | Reestimated Loan Subsidy Appropriation | | E | | | | | | D | | | | | | U | | | 1/3/4 | |
| 4000 | | | 4119 | Other Appropriations Realized | | E | P | | | | | D | | | | X | | U | | | | |
| 4000 | | | 4138 | Appropriation To Liquidate Contract Authority | | E | | | | | | D | | | | | | U | | | 1/3/4 | |
| 4000 | | | 4391 | Adjustments to Indefinite No-Year Authority | | E | | | | | | D | | | | | | U | | | 1/3/4 | |
| 4020 | Appropriation (special fund) | | | | | | | | | | | | | | | | | | | | | |
| 4020 | | | 4114 | Appropriated Trust or Special Fund Receipts | | E | P | | | | | D | | | | | | U | | | 2 | |
| 4020 | | | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation | | E | P | | | | | D | | | | | | U | | | 1 | |
| 4020 | | | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | | E | | | | | | D | | | | | | U | | | 2 | |
| 4020 | | | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | | E | P | | | | | D | | | | | | U | | | 1 | |
| 4020 | | | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | | E | | | | | | D | | | | | | U | | | 2 | |
| 4020 | | | 4138 | Appropriation To Liquidate Contract Authority | | E | | | | | | D | | | | | | U | | | 2 | |
| 4020 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | P | | | | | D | | | | | | U | | | 2 | |
| 4020 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | P | | | | | D | | | | | | U | | | 2 | |
| 4020 | | | 4394 | Receipts Unavailable for Obligation Upon Collection | | E | | | | | | D | | | | | | U | | | 2 | |
| 4020 | | | 4394 | Receipts Unavailable for Obligation Upon Collection | | B | | | | | | D | | | | | | U | | | 2 | |
| 4026 | Appropriation (trust fund) | | | | | | | | | | | | | | | | | | | | | |
| 4026 | | | 4114 | Appropriated Trust or Special Fund Receipts | | E | P | | | | | D | | | | | | U | | | 7/8 | |
| 4026 | | | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation | | E | P | | | | | D | | | | | | U | | | 7/8 | |
| 4026 | | | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | | E | | | | | | D | | | | | | U | | | 7/8 | |
| 4026 | | | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | E | | | | | | D | | | | | | U | | | 7/8 | |
| 4026 | | | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | B | | | | | | D | | | | | | U | | | 7/8 | |
| 4026 | | | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | E | | | | | | D | | | | | | U | | | 7/8 | |
| 4026 | | | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | B | | | | | | D | | | | | | U | | | 7/8 | |
| 4026 | | | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | | E | P | | | | | D | | | | | | U | | | 7/8 | |
| 4026 | | | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | | E | | | | | | D | | | | | | U | | | 7/8 | |
| 4026 | | | 4138 | Appropriation To Liquidate Contract Authority | | E | | | | | | D | | | | | | U | | | 7/8 | |
| 4026 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | P | | | | | D | | | | | | U | | | 7/8 | |
| 4026 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | P | | | | | D | | | | | | U | | | 7/8 | |
| 4026 | | | 4394 | Receipts Unavailable for Obligation Upon Collection | | E | | | | | | D | | | | | | U | | | 7/8 | |
| 4026 | | | 4394 | Receipts Unavailable for Obligation Upon Collection | | B | | | | | | D | | | | | | U | | | 7/8 | |
| 4028 | Appropriation available from subsequent year | | | | | | | | | | | | | | | | | | | | | |
| 4028 | | | 4119 | Other Appropriations Realized | | E | P | | | | | D | | | | F | | U | | | | |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

| P&F | | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | FACTS II Supplied Attributes/1 | | | | | |
|--|-------|--------|---------------|---|--------------------------|-------------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|-------------------|-------------------|---------------|--------------------------------|-------------|--------------------|------------------|-----------|---------------|
| Line No. | Debit | Credit | No. | Title | Debit/Credit | Begin End/2 | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agcy. | Dir. Trans. Acct. | Ad-vance Flag | Function | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| 4029 Appropriation available in prior year (-) | | | | | | | | | | | | | | | | | | | | | | |
| 4029 | | | 4119 | Other Appropriations Realized | | E | P | | | | | D | | | | P | | U | | | | |
| 4035 Appropriation permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | | |
| 4035 | | | 4392 | Permanent Reduction - New Budget Authority | | E | P | | | | | D | | | | | | U | | | | |
| 4036 Unobligated balance permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | | |
| 4036 | | | 4393 | Permanent Reduction - Prior-Year Balances | | E | B/D/P/R/IS | | | | | D | | | | | | U | | | | |
| 4037 Appropriation temporarily reduced (-) | | | | | | | | | | | | | | | | | | | | | | |
| 4037 | | | 4382 | Temporary Reduction - New Budget Authority | | E | P | | | | | D | | | | | | U | | | | |
| 4037 | | | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | | E | P | | | | | D | | | | | | U | | | | |
| 4038 Unobligated balance temporarily reduced (-) | | | | | | | | | | | | | | | | | | | | | | |
| 4038 | | | 4383 | Temporary Reduction - Prior-Year Balances | | E | P | | | | | D | | | | | | U | | | | |
| 4038 | | | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | | E | P | | | | | D | | | | | | U | | | | |
| 4045 Portion precluded from obligation (-) | | | | | | | | | | | | | | | | | | | | | | |
| 4045 | | | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | E | P | | | | | D | | | | | | U | | | | |
| 4045 | | | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | B | P | | | | | D | | | | | | U | | | | |
| 4047 Portion applied to repay debt (-) | | | | | | | | | | | | | | | | | | | | | | |
| 4047 | | | 4146 | Actual Repayments of Debt, Current-Year Authority | | E | P | | | | | D | | | | | | U | | | | |
| 4048 Portion applied to liquidate deficiencies (-) | | | | | | | | | | | | | | | | | | | | | | |
| 4048 | | | 4112 | Liquidation of Deficiency - Appropriations | | E | | | | | | D | | | | | | U | | | | |
| 4049 Portion applied to liquidate contract authority (-) | | | | | | | | | | | | | | | | | | | | | | |
| 4049 | | | 4135 | Contract Authority Liquidated | | E | P | | | | | D | | | | | | U | | | | |
| 4049 | | | 4136 | Contract Authority To Be Liquidated by Trust Funds | | E | | | | | | D | | | | | | U | | | | |
| 4049 | | | 4136 | Contract Authority To Be Liquidated by Trust Funds | | B | | | | | | D | | | | | | U | | | | |
| 4050 Portion of appropriation to liquidate contract authority withdrawn (-) | | | | | | | | | | | | | | | | | | | | | | |
| 4050 | | | 4130 | Appropriation To Liquidate Contract Authority Withdrawn | | E | | | | | | | | | | | | U | | | | |
| 4053 Portion substituted for borrowing authority (-) | | | | | | | | | | | | | | | | | | | | | | |
| 4053 | | | 4140 | Substitution of Borrowing Authority | | E | P | | | | | D | | | | | | U | | | | |
| 4100 Transferred to other accounts (-) [xx-xxxx] | | | | | | | | | | | | | | | | | | | | | | |
| 4100 | | | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | E | | | | | | D | | ## | #### | | | U | | | | |
| 4100 | | | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | B | | | | | | D | | ## | #### | | | U | | | | |
| 4100 | | | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | | E | | | | | | D | | ## | #### | | | U | | | | |
| 4100 | | | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | | E | | | | | | D | | ## | #### | | | U | | | | |
| 4100 | | | 4170 | Transfers - Current-Year Authority | | E | P | | | | | D | | ## | #### | | | U | | | | |
| 4100 | | | 4172 | Nonallocation Transfers of Invested Balances - Payable | | E | | | | | | D | | ## | #### | | | U | | | | |
| 4100 | | | 4172 | Nonallocation Transfers of Invested Balances - Payable | | B | | | | | | D | | ## | #### | | | U | | | | |
| 4100 | | | 4173 | Nonallocation Transfers of Invested Balances - Transferred | | E | | | | | | D | | ## | #### | | | U | | | | |
| 4100 | | | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | | E | P | | | | | D | | ## | #### | | | U | | | | |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

| P&F | | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes/1 | | | | |
|-------------|--|--------|---------------|---|--------------------------|-------------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|----------|--------------------------------|--------------------|------------------|-----------|---------------|
| Line No. | Debit | Credit | No. | Title | Debit/Credit | Begin/End/2 | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Function | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| 4200 | Transferred from other accounts (+) [xx-xxxx] | | | | | | | | | | | | | | | | | | | | | |
| 4200 | | | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | E | | | | | | D | | ## | #### | | | U | | | | |
| 4200 | | | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | B | | | | | | D | | ## | #### | | | U | | | | |
| 4200 | | | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | | E | | | | | | D | | ## | #### | | | U | | | | |
| 4200 | | | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | | E | | | | | | D | | ## | #### | | | U | | | | |
| 4200 | | | 4170 | Transfers - Current-Year Authority | | E | P | | | | | D | | ## | #### | | | U | | | | |
| 4200 | | | 4171 | Nonallocation Transfers of Invested Balances - Receivable | | E | | | | | | D | | ## | #### | | | U | | | | |
| 4200 | | | 4171 | Nonallocation Transfers of Invested Balances - Receivable | | B | | | | | | D | | ## | #### | | | U | | | | |
| 4200 | | | 4173 | Nonallocation Transfers of Invested Balances - Transferred | | E | | | | | | D | | ## | #### | | | U | | | | |
| 4200 | | | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | | E | P | | | | | D | | ## | #### | | | U | | | | |
| 4300 | Appropriation (total discretionary) | | | | | | | | | | | | | | | | | | | | | |
| 4300 | | | | This line is calculated. Equals sum of P&F lines 4000 through 4200. | | | | | | | | | | | | | | | | | | |
| 4700 | Borrowing authority | | | | | | | | | | | | | | | | | | | | | |
| 4700 | | | 4141 | Current-Year Borrowing Authority Realized | | E | | | | | | D | | | | | | U | | | | |
| 4700 | | | 4143 | Decreases to Indefinite Borrowing Authority | | E | | | | | | D | | | | | | U | | | | |
| 4735 | Borrowing authority permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | |
| 4735 | | | 4392 | Permanent Reduction - New Budget Authority | | E | B | | | | | D | | | | | | U | | | | |
| 4790 | Borrowing authority (total) | | | | | | | | | | | | | | | | | | | | | |
| 4790 | | | | This line is calculated. Equals sum of P&F lines 4700 through 4735. | | | | | | | | | | | | | | | | | | |
| 4900 | Contract authority | | | | | | | | | | | | | | | | | | | | | |
| 4900 | | | 4131 | Current-Year Contract Authority Realized | | E | | | | | | D | | | | | | U | | | | |
| 4900 | | | 4133 | Decreases to Indefinite Contract Authority | | E | | | | | | D | | | | | | U | | | | |
| 4935 | Contract authority permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | |
| 4935 | | | 4392 | Permanent Reduction - New Budget Authority | | E | C | | | | | D | | | | | | U | | | | |
| 4936 | Unobligated balance permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | |
| 4936 | | | 4393 | Permanent Reduction - Prior-Year Balances | | E | C | | | | | D | | | | | | U | | | | |
| 4945 | Portion precluded from obligation (limitation on obligations) (-) | | | | | | | | | | | | | | | | | | | | | |
| 4945 | | | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | E | C | | | | | D | | | | | | U | | | | |
| 4945 | | | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | B | C | | | | | D | | | | | | U | | | | |
| 4990 | Contract authority (total) | | | | | | | | | | | | | | | | | | | | | |
| 4990 | | | | This line is calculated. Equals sum of P&F lines 4900 through 4945. | | | | | | | | | | | | | | | | | | |
| 5000 | Reappropriation | | | | | | | | | | | | | | | | | | | | | |
| 5000 | | | 4150 | Reappropriations | | E | | | | | | D | | | | | | U | | | | |
| 5035 | Reappropriation permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | |
| 5035 | | | 4392 | Permanent Reduction - New Budget Authority | | E | R | | | | | D | | | | | | U | | | | |
| 5300 | Reappropriations (total) | | | | | | | | | | | | | | | | | | | | | |
| 5300 | | | | This line is calculated. Equals sum of P&F lines 5000 through 5035. | | | | | | | | | | | | | | | | | | |
| 5500 | Advance appropriation | | | | | | | | | | | | | | | | | | | | | |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

| P&F | | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes/1 | | | | |
|---|---|--------|---|---|--------------------------|-------------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|----------|--------------------------------|--------------------|------------------|-----------|---------------|
| Line No. | Debit | Credit | No. | Title | Debit/Credit | Begin/End/2 | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Function | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| 5500 | | | 4111 | Debt Liquidation Appropriations | | E | D | | | | | D | | | | | | U | | | 1/3/4 | |
| 5500 | | | 4115 | Loan Subsidy Appropriation | | E | D | | | | | D | | | | | | U | | | 1/3/4 | |
| 5500 | | | 4117 | Loan Administrative Expense Appropriation | | E | D | | | | | D | | | | | | U | | | 1/3/4 | |
| 5500 | | | 4119 | Other Appropriations Realized | | E | D | | | | | D | | | | | | U | | | | |
| 5500 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | D | | | | | D | | | | | | U | | | 1 | |
| 5500 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | D | | | | | D | | | | | | U | | | 1 | |
| 5520 | Advance appropriation (special fund) | | | | | | | | | | | | | | | | | | | | | |
| 5520 | | | 4114 | Appropriated Trust or Special Fund Receipts | | E | D | | | | | D | | | | | | U | | | 2 | |
| 5520 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | D | | | | | D | | | | | | U | | | 2 | |
| 5520 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | D | | | | | D | | | | | | U | | | 2 | |
| 5526 | Advance appropriation (trust fund) | | | | | | | | | | | | | | | | | | | | | |
| 5526 | | | 4114 | Appropriated Trust or Special Fund Receipts | | E | D | | | | | D | | | | | | U | | | 7/8 | |
| 5526 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | D | | | | | D | | | | | | U | | | 7/8 | |
| 5526 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | D | | | | | D | | | | | | U | | | 7/8 | |
| 5535 | Advance appropriation permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | |
| 5535 | | | 4392 | Permanent Reduction - New Budget Authority | | E | D | | | | | D | | | | | | U | | | | |
| 5537 | Advance appropriation temporarily reduced (-) | | | | | | | | | | | | | | | | | | | | | |
| 5537 | | | 4382 | Temporary Reduction - New Budget Authority | | E | D | | | | | D | | | | | | U | | | | |
| 5537 | | | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | | E | D | | | | | D | | | | | | U | | | | |
| 5590 | Advance appropriation (total) | | | | | | | | | | | | | | | | | | | | | |
| 5590 | | | This line is calculated. Equals sum of P&F lines 5500 through 5537. | | | | | | | | | | | | | | | | | | | |
| SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS | | | | | | | | | | | | | | | | | | | | | | |
| 5800 | Offsetting collections (cash) | | | | | | | | | | | | | | | | | | | | | |
| 5800 | | | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | D | | | | | | U | | | | |
| 5800 | | | 4222 | Unfilled Customer Orders With Advance | | E | | | | | | D | | | | | | U | | | | |
| 5800 | | | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | D | | | | | | U | | | | |
| 5800 | | | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | D | | | | | | U | | | | |
| 5800 | | | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | D | | | | | | U | | | | |
| 5800 | | | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | D | | | | | | U | | | | |
| 5800 | | | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | D | | | | | | U | | | | |
| 5800 | | | 4262 | Actual Collections of Loan Principal | | E | | | | | | D | | | | | | U | | | | |
| 5800 | | | 4263 | Actual Collections of Loan Interest | | E | | | | | | D | | | | | | U | | | | |
| 5800 | | | 4264 | Actual Collections of Rent | | E | | | | | | D | | | | | | U | | | | |
| 5800 | | | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | D | | | | | | U | | | | |
| 5800 | | | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | D | | | | | | U | | | | |
| 5800 | | | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | D | | | | | | U | | | | |
| 5800 | | | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | D | | | | | | U | | | | |
| 5800 | | | 4273 | Interest Collected From Treasury | | E | | | | | | D | | | | | | U | | | | |
| 5800 | | | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | D | | | | | | U | | | | |
| 5800 | | | 4276 | Actual Collections From Financing Fund | | E | | | | | | D | | | | | | U | | | | |
| 5800 | | | 4277 | Other Actual Collections - Federal | | E | | | | | | D | | | | | | U | | | | |
| 5800 | | | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | D | | | | | | U | | | | |
| 5800 | | | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | | D | | | | | | U | | | | |
| 5810 | Change in uncollected customer payments from Federal sources (unexpired) | | | | | | | | | | | | | | | | | | | | | |
| 5810 | | | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | D | | | | | | U | | | | |
| 5810 | | | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | D | | | | | | U | | | | |
| 5810 | | | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | D | | | | | | U | | | | |

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SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

| P&F | | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | FACTS II Supplied Attributes/1 | | | | | | |
|-------------|--|--------|---------------|---|--------------------------|-------------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|--------------------------------|----------|-------------|--------------------|------------------|-----------|---------------|
| Line No. | Debit | Credit | No. | Title | Debit/Credit | Begin End/2 | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-advance Flag | Function | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| 5810 | | | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | D | | | | | | U | | | | |
| 5810 | | | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | F/E | | D | | | | | | U | | | | |
| 5810 | | | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | F/E | | D | | | | | | U | | | | |
| 5810 | | | 4281 | Actual Program Fund Subsidy Receivable | | E | | | | | | D | | | | | | U | | | | |
| 5810 | | | 4281 | Actual Program Fund Subsidy Receivable | | B | | | | | | D | | | | | | U | | | | |
| 5810 | | | 4283 | Interest Receivable From Treasury | | E | | | | | | D | | | | | | U | | | | |
| 5810 | | | 4283 | Interest Receivable From Treasury | | B | | | | | | D | | | | | | U | | | | |
| 5810 | | | 4285 | Receivable From the Liquidating Fund | | E | | | | | | D | | | | | | U | | | | |
| 5810 | | | 4285 | Receivable From the Liquidating Fund | | B | | | | | | D | | | | | | U | | | | |
| 5810 | | | 4286 | Receivable From the Financing Fund | | E | | | | | | D | | | | | | U | | | | |
| 5810 | | | 4286 | Receivable From the Financing Fund | | B | | | | | | D | | | | | | U | | | | |
| 5810 | | | 4287 | Other Federal Receivables | | E | | | | | | D | | | | | | U | | | | |
| 5810 | | | 4287 | Other Federal Receivables | | B | | | | | | D | | | | | | U | | | | |
| 5826 | Offsetting collections (previously unavailable) | | | | | | | | | | | | | | | | | | | | | |
| 5826 | | | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation | | E | S | | | | | D | | | | | | U | | | | |
| 5826 | | | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | | E | | | | | | D | | | | | | U | | | | |
| 5826 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | S | | | | | D | | | | | | U | | | | |
| 5826 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | S | | | | | D | | | | | | U | | | | |
| 5827 | Capital transfer to general fund (-) | | | | | | | | | | | | | | | | | | | | | |
| 5827 | | | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | | E | | | | | | D | | | | | | U | | | | |
| 5833 | Portion applied to liquidate deficiencies (-) | | | | | | | | | | | | | | | | | | | | | |
| 5833 | | | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | D | | | | | | U | | | | |
| 5835 | Offsetting collections permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | |
| 5835 | | | 4392 | Permanent Reduction - New Budget Authority | | E | S | | | | | D | | | | | | U | | | | |
| 5837 | Offsetting collections temporarily reduced (-) | | | | | | | | | | | | | | | | | | | | | |
| 5837 | | | 4382 | Temporary Reduction - New Budget Authority | | E | S | | | | | D | | | | | | U | | | | |
| 5838 | Unobligated balance temporarily reduced (-) | | | | | | | | | | | | | | | | | | | | | |
| 5838 | | | 4383 | Temporary Reduction - Prior-Year Balances | | E | S | | | | | D | | | | | | U | | | | |
| 5845 | Portion precluded from obligation (limitation on obligations) (-) | | | | | | | | | | | | | | | | | | | | | |
| 5845 | | | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | E | | | | | | D | | | | | | U | | | | |
| 5845 | | | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | B | | | | | | D | | | | | | U | | | | |
| 5847 | Portion applied to repay debt (-) | | | | | | | | | | | | | | | | | | | | | |
| 5847 | | | 4146 | Actual Repayments of Debt, Current-Year Authority | | E | S | | | | | D | | | | | | U | | | | |
| 5849 | Portion applied to liquidate contract authority (-) | | | | | | | | | | | | | | | | | | | | | |
| 5849 | | | 4135 | Contract Authority Liquidated | | E | S | | | | | D | | | | | | U | | | | |
| 5853 | Portion substituted for borrowing authority (-) | | | | | | | | | | | | | | | | | | | | | |
| 5853 | | | 4140 | Substitution of Borrowing Authority | | E | S | | | | | D | | | | | | U | | | | |
| 5861 | Transferred to other accounts (-) [xx-xxxx] | | | | | | | | | | | | | | | | | | | | | |
| 5861 | | | 4170 | Transfers - Current-Year Authority | | E | S | | | | | D | | ## | #### | | | U | | | | |
| 5861 | | | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | | E | S | | | | | D | | ## | #### | | | U | | | | |
| 5862 | Transferred from other accounts (-) [xx-xxxx] | | | | | | | | | | | | | | | | | | | | | |
| 5862 | | | 4170 | Transfers - Current-Year Authority | | E | S | | | | | D | | ## | #### | | | U | | | | |

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USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

| P&F | | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes/1 | | | | |
|-------------|---|--------|---------------|---|--------------------------|-------------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|-----------|--------------------------------|--------------------|------------------|-----------|---------------|
| Line No. | Debit | Credit | No. | Title | Debit/Credit | Begin/End/2 | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Func-tion | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| 5862 | | | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | | E | S | | | | | D | | ## | #### | | | U | | | | |
| 5890 | Spending authority from offsetting collections (total) | | | | | | | | | | | | | | | | | | | | | |
| 5890 | | | | This line is calculated. Equals sum of P&F lines 5800 through 5862.. | | | | | | | | | | | | | | | | | | |
| 6000 | Appropriation | | | | | | | | | | | | | | | | | | | | | |
| 6000 | | | 4111 | Debt Liquidation Appropriations | | E | P | | | | | M | | | | | | U | | | | 1/3/4 |
| 6000 | | | 4112 | Liquidation of Deficiency - Appropriations | | E | | | | | | M | | | | | | U | | | | 1/3/4 |
| 6000 | | | 4115 | Loan Subsidy Appropriation | | E | P | | | | | M | | | | | | U | | | | 1/3/4 |
| 6000 | | | 4117 | Loan Administrative Expense Appropriation | | E | P | | | | | M | | | | | | U | | | | 1/3/4 |
| 6000 | | | 4118 | Reestimated Loan Subsidy Appropriation | | E | | | | | | M | | | | | | U | | | | 1/3/4 |
| 6000 | | | 4119 | Other Appropriations Realized | | E | P | | | | | M | | | | | | U | | | | |
| 6000 | | | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | E | | | | | | | | | | | | U | | | | 1 |
| 6000 | | | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | B | | | | | | | | | | | | U | | | | 1 |
| 6000 | | | 4125 | Loan Modification Adjustment Transfer Appropriation | | E | | | | | | M | | | | | | U | | | | 1/3/4 |
| 6000 | | | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | | E | | | | | | M | | | | | | U | | | | 1 |
| 6000 | | | 4138 | Appropriation To Liquidate Contract Authority | | E | | | | | | M | | | | | | U | | | | 1/3/4 |
| 6000 | | | 4391 | Adjustments to Indefinite No-Year Authority | | E | | | | | | M | | | | | | U | | | | 1/3/4 |
| 6020 | Appropriation (special fund) | | | | | | | | | | | | | | | | | | | | | |
| 6020 | | | 4114 | Appropriated Trust or Special Fund Receipts | | E | P | | | | | M | | | | | | U | | | | 2 |
| 6020 | | | 4138 | Appropriation To Liquidate Contract Authority | | E | | | | | | M | | | | | | U | | | | 2 |
| 6020 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | P | | | | | M | | | | | | U | | | | 2 |
| 6020 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | P | | | | | M | | | | | | U | | | | 2 |
| 6020 | | | 4394 | Receipts Unavailable for Obligation Upon Collection | | E | | | | | | M | | | | | | U | | | | 2 |
| 6020 | | | 4394 | Receipts Unavailable for Obligation Upon Collection | | B | | | | | | M | | | | | | U | | | | 2 |
| 6026 | Appropriation (trust fund) | | | | | | | | | | | | | | | | | | | | | |
| 6026 | | | 4114 | Appropriated Trust or Special Fund Receipts | | E | P | | | | | M | | | | | | U | | | | 7/8 |
| 6026 | | | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation | | E | P | | | | | M | | | | | | U | | | | 7/8 |
| 6026 | | | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | | E | | | | | | M | | | | | | U | | | | 7/8 |
| 6026 | | | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | E | | | | | | M | | | | | | U | | | | 7/8 |
| 6026 | | | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | B | | | | | | M | | | | | | U | | | | 7/8 |
| 6026 | | | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | E | | | | | | M | | | | | | U | | | | 7/8 |
| 6026 | | | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | B | | | | | | M | | | | | | U | | | | 7/8 |
| 6026 | | | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | | E | P | | | | | M | | | | | | U | | | | 7/8 |
| 6026 | | | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | | E | | | | | | M | | | | | | U | | | | 7/8 |
| 6026 | | | 4138 | Appropriation To Liquidate Contract Authority | | E | | | | | | M | | | | | | U | | | | 7/8 |
| 6026 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | P | | | | | M | | | | | | U | | | | 7/8 |
| 6026 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | P | | | | | M | | | | | | U | | | | 7/8 |
| 6026 | | | 4394 | Receipts Unavailable for Obligation Upon Collection | | E | | | | | | M | | | | | | U | | | | 7/8 |
| 6026 | | | 4394 | Receipts Unavailable for Obligation Upon Collection | | B | | | | | | M | | | | | | U | | | | 7/8 |
| 6028 | Appropriation (previously unavailable) | | | | | | | | | | | | | | | | | | | | | |
| 6028 | | | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | | E | | | | | | M | | | | | | U | | | | |
| 6035 | Appropriation permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | |
| 6035 | | | 4392 | Permanent Reduction - New Budget Authority | | E | P | | | | | M | | | | | | U | | | | |

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USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

| P&F | | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes/1 | | | | |
|---|-------|--------|---------------|---|--------------------------|-------------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|----------|--------------------------------|--------------------|------------------|-----------|---------------|
| Line No. | Debit | Credit | No. | Title | Debit/Credit | Begin End/2 | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Function | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| 6036 Unobligated balance permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | | |
| 6036 | | | 4393 | Permanent Reduction - Prior-Year Balances | | E | B/D/P/R/IS | | | | | M | | | | | | U | | | | |
| 6037 Appropriation temporarily reduced (-) | | | | | | | | | | | | | | | | | | | | | | |
| 6037 | | | 4382 | Temporary Reduction - New Budget Authority | | E | P | | | | | M | | | | | | U | | | | |
| 6037 | | | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | | E | P | | | | | M | | | | | | U | | | | |
| 6038 Unobligated balance temporarily reduced (-) | | | | | | | | | | | | | | | | | | | | | | |
| 6038 | | | 4383 | Temporary Reduction - Prior-Year Balances | | E | P | | | | | M | | | | | | U | | | | |
| 6038 | | | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | | E | P | | | | | M | | | | | | U | | | | |
| 6045 Portion precluded from obligation (-) | | | | | | | | | | | | | | | | | | | | | | |
| 6045 | | | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | E | P | | | | | M | | | | | | U | | | | |
| 6045 | | | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | B | P | | | | | M | | | | | | U | | | | |
| 6047 Portion applied to repay debt (-) | | | | | | | | | | | | | | | | | | | | | | |
| 6047 | | | 4146 | Actual Repayments of Debt, Current-Year Authority | | E | P | | | | | M | | | | | | U | | | | |
| 6048 Portion applied to liquidate deficiencies (-) | | | | | | | | | | | | | | | | | | | | | | |
| 6048 | | | 4112 | Liquidation of Deficiency - Appropriations | | E | | | | | | M | | | | | | U | | | | |
| 6049 Portion applied to liquidate contract authority (-) | | | | | | | | | | | | | | | | | | | | | | |
| 6049 | | | 4135 | Contract Authority Liquidated | | E | P | | | | | M | | | | | | U | | | | |
| 6049 | | | 4136 | Contract Authority To Be Liquidated by Trust Funds | | E | | | | | | M | | | | | | U | | | | |
| 6049 | | | 4136 | Contract Authority To Be Liquidated by Trust Funds | | B | | | | | | M | | | | | | U | | | | |
| 6053 Portion substituted for borrowing authority (-) | | | | | | | | | | | | | | | | | | | | | | |
| 6053 | | | 4140 | Substitution of Borrowing Authority | | E | P | | | | | M | | | | | | U | | | | |
| 6100 Transferred to other accounts (-) [xx-xxxx] | | | | | | | | | | | | | | | | | | | | | | |
| 6100 | | | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | E | | | | | | M | | ## | #### | | | U | | | | |
| 6100 | | | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | B | | | | | | M | | ## | #### | | | U | | | | |
| 6100 | | | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | | E | | | | | | M | | ## | #### | | | U | | | | |
| 6100 | | | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | | E | | | | | | M | | ## | #### | | | U | | | | |
| 6100 | | | 4170 | Transfers - Current-Year Authority | | E | P | | | | | M | | ## | #### | | | U | | | | |
| 6100 | | | 4172 | Nonallocation Transfers of Invested Balances - Payable | | E | | | | | | M | | ## | #### | | | U | | | | |
| 6100 | | | 4172 | Nonallocation Transfers of Invested Balances - Payable | | B | | | | | | M | | ## | #### | | | U | | | | |
| 6100 | | | 4173 | Nonallocation Transfers of Invested Balances - Transferred | | E | | | | | | M | | ## | #### | | | U | | | | |
| 6100 | | | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | | E | P | | | | | M | | ## | #### | | | U | | | | |
| 6200 Transferred from other accounts (+) [xx-xxxx] | | | | | | | | | | | | | | | | | | | | | | |
| 6200 | | | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | E | | | | | | M | | ## | #### | | | U | | | | |
| 6200 | | | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | B | | | | | | M | | ## | #### | | | U | | | | |
| 6200 | | | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | | E | | | | | | M | | ## | #### | | | U | | | | |

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| P&F | | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes/1 | | | | |
|-------------|---|--------|---------------|---|--------------------------|-------------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|----------|--------------------------------|--------------------|------------------|-----------|---------------|
| Line No. | Debit | Credit | No. | Title | Debit/Credit | Begin/End/2 | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Function | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| 6200 | | | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | | E | | | | | | M | | ## | #### | | | U | | | | |
| 6200 | | | 4170 | Transfers - Current-Year Authority | | E | P | | | | | M | | ## | #### | | | U | | | | |
| 6200 | | | 4171 | Nonallocation Transfers of Invested Balances - Receivable | | E | | | | | | M | | ## | #### | | | U | | | | |
| 6200 | | | 4171 | Nonallocation Transfers of Invested Balances - Receivable | | B | | | | | | M | | ## | #### | | | U | | | | |
| 6200 | | | 4173 | Nonallocation Transfers of Invested Balances - Transferred | | E | | | | | | M | | ## | #### | | | U | | | | |
| 6200 | | | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | | E | P | | | | | M | | ## | #### | | | U | | | | |
| 6250 | Appropriation (total) | | | | | | | | | | | | | | | | | | | | | |
| 6250 | This line is calculated. Equals sum of P&F lines 6000 through 6200. | | | | | | | | | | | | | | | | | | | | | |
| 6300 | Reappropriation | | | | | | | | | | | | | | | | | | | | | |
| 6300 | | | 4150 | Reappropriations | | E | | | | | | M | | | | | | U | | | | |
| 6335 | Reappropriation permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | |
| 6335 | | | 4392 | Permanent Reduction - New Budget Authority | | E | R | | | | | M | | | | | | U | | | | |
| 6390 | Reappropriation (total) | | | | | | | | | | | | | | | | | | | | | |
| 6390 | This line is calculated. Equals sum of P&F lines 6300 through 6335. | | | | | | | | | | | | | | | | | | | | | |
| 6500 | Advance appropriation | | | | | | | | | | | | | | | | | | | | | |
| 6500 | | | 4111 | Debt Liquidation Appropriations | | E | D | | | | | M | | | | | | U | | | | 1/3/4 |
| 6500 | | | 4115 | Loan Subsidy Appropriation | | E | D | | | | | M | | | | | | U | | | | 1/3/4 |
| 6500 | | | 4117 | Loan Administrative Expense Appropriation | | E | D | | | | | M | | | | | | U | | | | 1/3/4 |
| 6500 | | | 4119 | Other Appropriations Realized | | E | D | | | | | M | | | | | | U | | | | |
| 6526 | Advance appropriation (trust fund) | | | | | | | | | | | | | | | | | | | | | |
| 6526 | | | 4114 | Appropriated Trust or Special Fund Receipts | | E | D | | | | | M | | | | | | U | | | | 7/8 |
| 6526 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | D | | | | | M | | | | | | U | | | | 7/8 |
| 6526 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | D | | | | | M | | | | | | U | | | | 7/8 |
| 6535 | Advance appropriation permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | |
| 6535 | | | 4392 | Permanent Reduction - New Budget Authority | | E | D | | | | | M | | | | | | U | | | | |
| 6537 | Advance appropriation temporarily reduced (-) | | | | | | | | | | | | | | | | | | | | | |
| 6537 | | | 4382 | Temporary Reduction - New Budget Authority | | E | D | | | | | M | | | | | | U | | | | |
| 6590 | Advance appropriation (total) | | | | | | | | | | | | | | | | | | | | | |
| 6590 | This line is calculated. Equals sum of P&F lines 6500 through 6537. | | | | | | | | | | | | | | | | | | | | | |
| 6610 | Contract authority | | | | | | | | | | | | | | | | | | | | | |
| 6610 | | | 4131 | Current-Year Contract Authority Realized | | E | | | | | | M | | | | | | U | | | | |
| 6610 | | | 4133 | Decreases to Indefinite Contract Authority | | E | | | | | | M | | | | | | U | | | | |
| 6635 | Contract authority permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | |
| 6635 | | | 4392 | Permanent Reduction - New Budget Authority | | E | C | | | | | M | | | | | | U | | | | |
| 6636 | Unobligated balance permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | |
| 6636 | | | 4393 | Permanent Reduction - Prior-Year Balances | | E | C | | | | | M | | | | | | U | | | | |
| 6661 | Transferred to other accounts (-) [xx-xxxx] | | | | | | | | | | | | | | | | | | | | | |
| 6661 | | | 4137 | Transfers of Contract Authority | | E | | | | | | M | | ## | #### | | | U | | | | |
| 6661 | | | 4137 | Transfers of Contract Authority | | B | | | | | | M | | ## | #### | | | U | | | | |
| 6662 | Transferred from other accounts (+) [xx-xxxx] | | | | | | | | | | | | | | | | | | | | | |
| 6662 | | | 4137 | Transfers of Contract Authority | | E | | | | | | M | | ## | #### | | | U | | | | |
| 6662 | | | 4137 | Transfers of Contract Authority | | B | | | | | | M | | ## | #### | | | U | | | | |

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SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

| P&F | | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes/1 | | | | |
|---|---|--------|---------------|---|--------------------------|-------------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|----------|--------------------------------|--------------------|------------------|-----------|---------------|
| Line No. | Debit | Credit | No. | Title | Debit/Credit | Begin/End/2 | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Function | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| 6690 | Contract authority (total) | | | | | | | | | | | | | | | | | | | | | |
| 6690 | | | | This line is calculated. Equals sum of P&F lines 6610 through 6662. | | | | | | | | | | | | | | | | | | |
| 6710 | Borrowing authority | | | | | | | | | | | | | | | | | | | | | |
| 6710 | | | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | | E | B | | | | | M | | | | | | U | | | 7 | |
| 6710 | | | 4141 | Current-Year Borrowing Authority Realized | | E | | | | | P/T | M | | | | | | U | | | | |
| 6710 | | | 4143 | Decreases to Indefinite Borrowing Authority | | E | | | | | P/T | M | | | | | | U | | | | |
| 6716 | Borrowing authority (12 U.S.C. 2281-96) | | | | | | | | | | | | | | | | | | | | | |
| 6716 | | | 4141 | Current-Year Borrowing Authority Realized | | E | | | | | F | M | | | | | | U | | | | |
| 6716 | | | 4143 | Decreases to Indefinite Borrowing Authority | | E | | | | | F | M | | | | | | U | | | | |
| 6735 | Authority to borrow permanently rescinded (-) | | | | | | | | | | | | | | | | | | | | | |
| 6735 | | | 4392 | Permanent Reduction - New Budget Authority | | E | B | | | | | M | | | | | | U | | | | |
| 6790 | Borrowing authority (total) | | | | | | | | | | | | | | | | | | | | | |
| 6790 | | | | This line is calculated. Equals sum of P&F lines 6710 through 6735. | | | | | | | | | | | | | | | | | | |
| SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS | | | | | | | | | | | | | | | | | | | | | | |
| 6900 | Offsetting collections (cash) | | | | | | | | | | | | | | | | | | | | | |
| 6900 | | | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | M | | | | | | U | | | | |
| 6900 | | | 4222 | Unfilled Customer Orders With Advance | | E | | | | | | M | | | | | | U | | | | |
| 6900 | | | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | M | | | | | | U | | | | |
| 6900 | | | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | M | | | | | | U | | | | |
| 6900 | | | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | M | | | | | | U | | | | |
| 6900 | | | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | M | | | | | | U | | | | |
| 6900 | | | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | M | | | | | | U | | | | |
| 6900 | | | 4262 | Actual Collections of Loan Principal | | E | | | | | | M | | | | | | U | | | | |
| 6900 | | | 4263 | Actual Collections of Loan Interest | | E | | | | | | M | | | | | | U | | | | |
| 6900 | | | 4264 | Actual Collections of Rent | | E | | | | | | M | | | | | | U | | | | |
| 6900 | | | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | M | | | | | | U | | | | |
| 6900 | | | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | M | | | | | | U | | | | |
| 6900 | | | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | M | | | | | | U | | | | |
| 6900 | | | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | M | | | | | | U | | | | |
| 6900 | | | 4273 | Interest Collected From Treasury | | E | | | | | | M | | | | | | U | | | | |
| 6900 | | | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | M | | | | | | U | | | | |
| 6900 | | | 4276 | Actual Collections From Financing Fund | | E | | | | | | M | | | | | | U | | | | |
| 6900 | | | 4277 | Other Actual Collections - Federal | | E | | | | | | M | | | | | | U | | | | |
| 6900 | | | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | M | | | | | | U | | | | |
| 6900 | | | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | | M | | | | | | U | | | | |
| 6910 | Change in uncollected customer payments from Federal sources (unexpired) | | | | | | | | | | | | | | | | | | | | | |
| 6910 | | | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | F/E | M | | | | | | U | | | | |
| 6910 | | | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | F/E | M | | | | | | U | | | | |
| 6910 | | | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | M | | | | | | U | | | | |
| 6910 | | | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | M | | | | | | U | | | | |
| 6910 | | | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | F/E | M | | | | | | U | | | | |
| 6910 | | | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | F/E | M | | | | | | U | | | | |
| 6910 | | | 4281 | Actual Program Fund Subsidy Receivable | | E | | | | | | M | | | | | | U | | | | |
| 6910 | | | 4281 | Actual Program Fund Subsidy Receivable | | B | | | | | | M | | | | | | U | | | | |
| 6910 | | | 4283 | Interest Receivable From Treasury | | E | | | | | | M | | | | | | U | | | | |
| 6910 | | | 4283 | Interest Receivable From Treasury | | B | | | | | | M | | | | | | U | | | | |
| 6910 | | | 4285 | Receivable From the Liquidating Fund | | E | | | | | | M | | | | | | U | | | | |
| 6910 | | | 4285 | Receivable From the Liquidating Fund | | B | | | | | | M | | | | | | U | | | | |

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SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

| P&F | | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | FACTS II Supplied Attributes/1 | | | | | | |
|-------------------------------------|--|--------|---------------|--|--------------------------|-------------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|-------------------|-------------------|--------------------------------|----------|-------------|--------------------|------------------|-----------|---------------|
| Line No. | Debit | Credit | No. | Title | Debit/Credit | Begin/End/2 | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agcy. | Dir. Trans. Acct. | Ad-vance Flag | Function | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| 6910 | | | 4286 | Receivable From the Financing Fund | | E | | | | | | M | | | | | | U | | | | |
| 6910 | | | 4286 | Receivable From the Financing Fund | | B | | | | | | M | | | | | | U | | | | |
| 6910 | | | 4287 | Other Federal Receivables | | E | | | | | | M | | | | | | U | | | | |
| 6910 | | | 4287 | Other Federal Receivables | | B | | | | | | M | | | | | | U | | | | |
| 6926 | Offsetting collections (previously unavailable) | | | | | | | | | | | | | | | | | | | | | |
| 6926 | | | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation | | E | S | | | | | M | | | | | | U | | | | |
| 6926 | | | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | | E | | | | | | M | | | | | | U | | | | |
| 6926 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | S | | | | | M | | | | | | U | | | | |
| 6926 | | | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | S | | | | | M | | | | | | U | | | | |
| 6927 | Capital transfer to general fund (-) | | | | | | | | | | | | | | | | | | | | | |
| 6927 | | | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | | E | | | | | | M | | | | | | U | | | | |
| 6933 | Portion applied to liquidate deficiencies (-) | | | | | | | | | | | | | | | | | | | | | |
| 6933 | | | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | M | | | | | | U | | | | |
| 6937 | Offsetting collections temporarily reduced (-) | | | | | | | | | | | | | | | | | | | | | |
| 6937 | | | 4382 | Temporary Reduction - New Budget Authority | | E | S | | | | | M | | | | | | U | | | | |
| 6938 | Unobligated balance temporarily reduced (-) | | | | | | | | | | | | | | | | | | | | | |
| 6938 | | | 4383 | Temporary Reduction - Prior-Year Balances | | E | S | | | | | M | | | | | | U | | | | |
| 6945 | Portion precluded from obligation (limitation on obligations) (-) | | | | | | | | | | | | | | | | | | | | | |
| 6945 | | | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | E | | | | | | M | | | | | | U | | | | |
| 6945 | | | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | B | | | | | | M | | | | | | U | | | | |
| 6947 | Portion applied to repay debt (-) | | | | | | | | | | | | | | | | | | | | | |
| 6947 | | | 4146 | Actual Repayments of Debt, Current-Year Authority | | E | S | | | | | M | | | | | | U | | | | |
| 6949 | Portion applied to liquidate contract authority (-) | | | | | | | | | | | | | | | | | | | | | |
| 6949 | | | 4132 | Substitution of Contract Authority | | E | S | | | | | M | | | | | | U | | | | |
| 6949 | | | 4135 | Contract Authority Liquidated | | E | S | | | | | M | | | | | | U | | | | |
| 6953 | Portion substituted for borrowing authority (-) | | | | | | | | | | | | | | | | | | | | | |
| 6953 | | | 4140 | Substitution of Borrowing Authority | | E | S | | | | | M | | | | | | U | | | | |
| 6961 | Transferred to other accounts (-) [xx-xxxx] | | | | | | | | | | | | | | | | | | | | | |
| 6961 | | | 4170 | Transfers - Current-Year Authority | | E | S | | | | | M | | ## | #### | | | U | | | | |
| 6961 | | | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | | E | S | | | | | M | | ## | #### | | | U | | | | |
| 6962 | Transferred from other accounts (+) [xx-xxxx] | | | | | | | | | | | | | | | | | | | | | |
| 6962 | | | 4170 | Transfers - Current-Year Authority | | E | S | | | | | M | | ## | #### | | | U | | | | |
| 6962 | | | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | | E | S | | | | | M | | ## | #### | | | U | | | | |
| 6990 | Spending authority from offsetting collections (total) | | | | | | | | | | | | | | | | | | | | | |
| 6990 | | | | This line is calculated. Equals sum of P&F lines 6900 through 6962. | | | | | | | | | | | | | | | | | | |
| 7000 | Total new budget authority (gross) | | | | | | | | | | | | | | | | | | | | | |
| 7000 | | | | This line is calculated. Equals sum of P&F lines 4000 through 6990, excluding subtotals. Also equals line 2200 | | | | | | | | | | | | | | | | | | |
| CHANGE IN OBLIGATED BALANCES | | | | | | | | | | | | | | | | | | | | | | |
| 7240 | Obligated balance, start of year | | | | | | | | | | | | | | | | | | | | | |
| 7240 | | | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | | | | | | U/E | | | | |

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SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

| P&F | | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes/1 | | | | |
|----------|-------|--------|--|--|--------------------------|-------------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|----------|--------------------------------|--------------------|------------------|-----------|---------------|
| Line No. | Debit | Credit | No. | Title | Debit/Credit | Begin End/2 | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Function | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| 7240 | | | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | | | | | U/E | | | | |
| 7240 | | | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | F/E | | | | | | | | U/E | | | | |
| 7240 | | | 4281 | Actual Program Fund Subsidy Receivable | | B | | | | | | | | | | | | U/E | | | | |
| 7240 | | | 4283 | Interest Receivable From Treasury | | B | | | | | | | | | | | | U/E | | | | |
| 7240 | | | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | | | | | U/E | | | | |
| 7240 | | | 4286 | Receivable From the Financing Fund | | B | | | | | | | | | | | | U/E | | | | |
| 7240 | | | 4287 | Other Federal Receivables | | B | | | | | | | | | | | | U/E | | | | |
| 7240 | | | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | | | | | U/E | | | | |
| 7240 | | | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | | | | | U/E | | | | |
| 7310 | | | Total new obligations | | | | | | | | | | | | | | | | | | | |
| 7310 | | | This line is calculated. Same as P&F line 1000. | | | | | | | | | | | | | | | | | | | |
| 7320 | | | Total outlays (gross) (-) | | | | | | | | | | | | | | | | | | | |
| 7320 | | | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | | | | | U/E | | | | |
| 7320 | | | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | | | | | U/E | | | | |
| 7320 | | | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | | | | | U/E | | | | |
| 7320 | | | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | | | | | | | U/E | | | | |
| 7320 | | | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | | | | | | | U | | | | |
| 7320 | | | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | | | | | U | | | | |
| 7320 | | | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | | | | | U/E | | | | |
| 7331 | | | Obligated balance transferred to other accounts (-) [xx-xxxx] | | | | | | | | | | | | | | | | | | | |
| 7331 | | | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | ## | #### | | | E | | | | |
| 7331 | | | 4230 | Unfilled Customer Orders Without Advance - Transferred | | E | | | | F/E | | | | ## | #### | | | U/E | | | | |
| 7331 | | | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | | E | | | | | | | | ## | #### | | | U/E | | | | |
| 7331 | | | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | | E | | | | F/E | | | | ## | #### | | | U/E | | | | |
| 7331 | | | 4234 | Other Federal Receivables - Transferred | | E | | | | | | | | ## | #### | | | U/E | | | | |
| 7331 | | | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | ## | #### | | | U/E | | | | |
| 7331 | | | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | ## | #### | | | U/E | | | | |
| 7332 | | | Obligated balance transferred from other accounts (+) [xx-xxxx] | | | | | | | | | | | | | | | | | | | |
| 7332 | | | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | ## | #### | | | U | | | | |
| 7332 | | | 4230 | Unfilled Customer Orders Without Advance - Transferred | | E | | | | F/E | | | | ## | #### | | | U/E | | | | |
| 7332 | | | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | | E | | | | | | | | ## | #### | | | U/E | | | | |
| 7332 | | | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | | E | | | | F/E | | | | ## | #### | | | U/E | | | | |
| 7332 | | | 4234 | Other Federal Receivables - Transferred | | E | | | | | | | | ## | #### | | | U/E | | | | |
| 7332 | | | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | ## | #### | | | U/E | | | | |
| 7332 | | | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | ## | #### | | | U/E | | | | |
| 7340 | | | Adjustments in expired accounts (net) | | | | | | | | | | | | | | | | | | | |
| 7340 | | | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | | E | | | | |
| 7340 | | | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | | | | | E | | | | |
| 7340 | | | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | | | | | E | | | | |
| 7340 | | | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | | | | | E | | | | |
| 7340 | | | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | | | | | E | | | | |
| 7340 | | | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | | E | | | | |
| 7340 | | | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | | | | | E | | | | |
| 7340 | | | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | | E | | | | |
| 7340 | | | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | | | | | E | | | | |

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SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

| P&F | | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes/1 | | | | |
|-------------|---|--------|---------------|--|--------------------------|-------------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|-------------------|-------------------|---------------|----------|--------------------------------|--------------------|------------------|-----------|---------------|
| Line No. | Debit | Credit | No. | Title | Debit/Credit | Begin/End/2 | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agcy. | Dir. Trans. Acct. | Ad-vance Flag | Function | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| 7340 | | | 4902 | Delivered Orders - Obligations, Paid | | | | | | | | | | | | | | E | | | | |
| 7340 | | | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | | | | | E | | | | |
| 7340 | | | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | | E | | | | |
| 7340 | | | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | | | | | E | | | | |
| 7345 | Recoveries of prior year obligations (-) | | | | | | | | | | | | | | | | | | | | | |
| 7345 | This line is calculated. Same as P&F line 2210, with opposite sign. | | | | | | | | | | | | | | | | | | | | | |
| 7400 | Change in uncollected customer payments from Federal sources (unexpired) | | | | | | | | | | | | | | | | | | | | | |
| 7400 | This line is calculated. Equals sum of P&F lines 6810 and 6910, with opposite sign. | | | | | | | | | | | | | | | | | | | | | |
| 7410 | Change in uncollected customer payments from Federal sources (expired) | | | | | | | | | | | | | | | | | | | | | |
| 7410 | | | 4221 | Unfilled Customer Orders Without Advance | | E | | | | F/E | | | | | | | | E | | | | |
| 7410 | | | 4221 | Unfilled Customer Orders Without Advance | | B | | | | F/E | | | | | | | | E | | | | |
| 7410 | | | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | | | | | E | | | | |
| 7410 | | | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | | | | | E | | | | |
| 7410 | | | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | F/E | | | | | | | | E | | | | |
| 7410 | | | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | F/E | | | | | | | | E | | | | |
| 7410 | | | 4281 | Actual Program Fund Subsidy Receivable | | E | | | | | | | | | | | | E | | | | |
| 7410 | | | 4281 | Actual Program Fund Subsidy Receivable | | B | | | | | | | | | | | | E | | | | |
| 7410 | | | 4283 | Interest Receivable From Treasury | | E | | | | | | | | | | | | E | | | | |
| 7410 | | | 4283 | Interest Receivable From Treasury | | B | | | | | | | | | | | | E | | | | |
| 7410 | | | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | | | | | E | | | | |
| 7410 | | | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | | | | | E | | | | |
| 7410 | | | 4286 | Receivable From the Financing Fund | | E | | | | | | | | | | | | E | | | | |
| 7410 | | | 4286 | Receivable From the Financing Fund | | B | | | | | | | | | | | | E | | | | |
| 7410 | | | 4287 | Other Federal Receivables | | E | | | | | | | | | | | | E | | | | |
| 7410 | | | 4287 | Other Federal Receivables | | B | | | | | | | | | | | | E | | | | |
| 7440 | Obligated balance, end of year | | | | | | | | | | | | | | | | | | | | | |
| 7440 | | | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | | | | | U/E | | | | |
| 7440 | | | 4221 | Unfilled Customer Orders Without Advance | | E | | | | F/E | | | | | | | | U/E | | | | |
| 7440 | | | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | | | | | U/E | | | | |
| 7440 | | | 4230 | Unfilled Customer Orders Without Advance - Transferred | | E | | | | F/E | | | | | | | | U/E | | | | |
| 7440 | | | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | | E | | | | | | | | | | | | U/E | | | | |
| 7440 | | | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | | E | | | | F/E | | | | | | | | U/E | | | | |
| 7440 | | | 4234 | Other Federal Receivables - Transferred | | E | | | | | | | | | | | | U/E | | | | |
| 7440 | | | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | F/E | | | | | | | | U/E | | | | |
| 7440 | | | 4281 | Actual Program Fund Subsidy Receivable | | E | | | | | | | | | | | | U/E | | | | |
| 7440 | | | 4283 | Interest Receivable From Treasury | | E | | | | | | | | | | | | U/E | | | | |
| 7440 | | | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | | | | | U/E | | | | |
| 7440 | | | 4286 | Receivable From the Financing Fund | | E | | | | | | | | | | | | U/E | | | | |
| 7440 | | | 4287 | Other Federal Receivables | | E | | | | | | | | | | | | U/E | | | | |
| 7440 | | | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | | U/E | | | | |
| 7440 | | | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | | | | | U/E | | | | |
| 7440 | | | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | | | | | U/E | | | | |
| 7440 | | | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | | U/E | | | | |
| 7440 | | | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | | U/E | | | | |
| 7440 | | | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | | | | | U/E | | | | |
| 7440 | | | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | | | | | U/E | | | | |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

| P&F | | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes/1 | | | | |
|--|---|--------|---|---|--------------------------|-------------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|----------|--------------------------------|--------------------|------------------|-----------|---------------|
| Line No. | Debit | Credit | No. | Title | Debit/Credit | Begin/End/2 | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Function | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| 7440 | | | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | | U/E | | | | |
| OUTLAYS (GROSS), DETAIL | | | | | | | | | | | | | | | | | | | | | | |
| 8690 | Outlays from new discretionary authority | | | | | | | | | | | | | | | | | | | | | |
| 8690 | | | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | D | NEW | | | | | U/E | | | | |
| 8690 | | | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | D | NEW | | | | | U/E | | | | |
| 8690 | | | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | D | NEW | | | | | U/E | | | | |
| 8690 | | | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | D | NEW | | | | | U | | | | |
| 8690 | | | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | D | NEW | | | | | U | | | | |
| 8693 | Outlays from discretionary balances | | | | | | | | | | | | | | | | | | | | | |
| 8693 | | | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | D | BAL | | | | | U/E | | | | |
| 8693 | | | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | D | BAL | | | | | U/E | | | | |
| 8693 | | | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | D | BAL | | | | | U/E | | | | |
| 8693 | | | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | D | BAL | | | | | U/E | | | | |
| 8693 | | | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | D | BAL | | | | | U | | | | |
| 8693 | | | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | D | BAL | | | | | U | | | | |
| 8693 | | | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | D | BAL | | | | | U/E | | | | |
| 8697 | Outlays from new mandatory authority | | | | | | | | | | | | | | | | | | | | | |
| 8697 | | | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | M | NEW | | | | | U/E | | | | |
| 8697 | | | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | M | NEW | | | | | U/E | | | | |
| 8697 | | | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | M | NEW | | | | | U/E | | | | |
| 8697 | | | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | M | NEW | | | | | U | | | | |
| 8697 | | | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | M | NEW | | | | | U | | | | |
| 8698 | Outlays from mandatory balances | | | | | | | | | | | | | | | | | | | | | |
| 8698 | | | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | M | BAL | | | | | U/E | | | | |
| 8698 | | | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | M | BAL | | | | | U/E | | | | |
| 8698 | | | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | M | BAL | | | | | U/E | | | | |
| 8698 | | | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | M | BAL | | | | | U/E | | | | |
| 8698 | | | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | M | BAL | | | | | U/E | | | | |
| 8700 | Total outlays (gross) | | | | | | | | | | | | | | | | | | | | | |
| 8700 | | | This line is calculated. Equals sum of lines 8690 through 8698. | | | | | | | | | | | | | | | | | | | |
| OFFSETS | | | | | | | | | | | | | | | | | | | | | | |
| Offsetting collections (cash) from: | | | | | | | | | | | | | | | | | | | | | | |
| 8800 | Federal sources | | | | | | | | | | | | | | | | | | | | | |
| 8800 | | | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | | | | | | | U/E | | | | |
| 8800 | | | 4222 | Unfilled Customer Orders With Advance | | E | | | | | F | | | | | | | U/E | | | | |
| 8800 | | | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | F | | | | | | U/E | | | | |
| 8800 | | | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | F | | | | | | U/E | | | | |
| 8800 | | | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | | | | | | | U/E | | | | |
| 8800 | | | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | | | | | | | U/E | | | | |
| 8800 | | | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | | | | | | | U/E | | | | |
| 8800 | | | 4276 | Actual Collections From Financing Fund | | E | | | | | | | | | | | | U/E | | | | |
| 8800 | | | 4277 | Other Actual Collections - Federal | | E | | | | | | | | | | | | U/E | | | | |
| 8800 | | | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | | | | | | | U/E | | | | |
| 8800 | | | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | F | | | | | | | U/E | | | | |
| 8820 | Interest on Federal securities | | | | | | | | | | | | | | | | | | | | | |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

| P&F | | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes/1 | | | | |
|---|---|--------|---------------|---|--------------------------|-------------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|----------|--------------------------------|--------------------|------------------|-----------|---------------|
| Line No. | Debit | Credit | No. | Title | Debit/Credit | Begin End/2 | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Function | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| 8820 | | | 4273 | Interest Collected From Treasury | | E | | | | | | | | | | | | U | | | 1/3/4/8 | X |
| 8825 | Interest on uninvested funds | | | | | | | | | | | | | | | | | | | | | |
| 8825 | | | 4273 | Interest Collected From Treasury | | E | | | | | | | | | | | | U | | | | D/G |
| 8840 | Non-Federal sources | | | | | | | | | | | | | | | | | | | | | |
| 8840 | | | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | X | | | | | | | | U/E | | | | |
| 8840 | | | 4222 | Unfilled Customer Orders With Advance | | E | | | | X/E | | | | | | | | U/E | | | | |
| 8840 | | | 4222 | Unfilled Customer Orders With Advance | | B | | | | X/E | | | | | | | | U/E | | | | |
| 8840 | | | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | X/E | | | | | | | | U/E | | | | |
| 8840 | | | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | | | | | | | U/E | | | | |
| 8840 | | | 4262 | Actual Collections of Loan Principal | | E | | | | | | | | | | | | U/E | | | | |
| 8840 | | | 4263 | Actual Collections of Loan Interest | | E | | | | | | | | | | | | U/E | | | | |
| 8840 | | | 4264 | Actual Collections of Rent | | E | | | | | | | | | | | | U/E | | | | |
| 8840 | | | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | | | | | | | U/E | | | | |
| 8840 | | | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | | | | | | | U/E | | | | |
| 8840 | | | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | X/E | | | | | | | | U/E | | | | |
| 8845 | Offsetting governmental collections (from non-Federal sources) | | | | | | | | | | | | | | | | | | | | | |
| 8845 | | | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | E | | | | | | | | U/E | | | | |
| 8845 | | | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | | | | | | | U/E | | | | |
| 8845 | | | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | | | | | U/E | | | | |
| 8890 | Total offsetting collections (cash) | | | | | | | | | | | | | | | | | | | | | |
| 8890 | This line is calculated. Equals sum of P&F lines 8800 through 8845. | | | | | | | | | | | | | | | | | | | | | |
| 8895 | Change in uncollected customer payments from Federal sources (unexpired) | | | | | | | | | | | | | | | | | | | | | |
| 8895 | This line is calculated. Equals sum of P&F lines 6810 and 6910. | | | | | | | | | | | | | | | | | | | | | |
| 8896 | Portion of offsetting collections (cash) credited to expired accounts | | | | | | | | | | | | | | | | | | | | | |
| 8896 | | | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | | | | | | | E | | | | |
| 8896 | | | 4222 | Unfilled Customer Orders With Advance | | E | | | | | | | | | | | | E | | | | |
| 8896 | | | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | | | | | E | | | | |
| 8896 | | | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | | | | | | | E | | | | |
| 8896 | | | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | | | | | | | E | | | | |
| 8896 | | | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | | | | | | | E | | | | |
| 8896 | | | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | | | | | | | E | | | | |
| 8896 | | | 4262 | Actual Collections of Loan Principal | | E | | | | | | | | | | | | E | | | | |
| 8896 | | | 4263 | Actual Collections of Loan Interest | | E | | | | | | | | | | | | E | | | | |
| 8896 | | | 4264 | Actual Collections of Rent | | E | | | | | | | | | | | | E | | | | |
| 8896 | | | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | | | | | | | E | | | | |
| 8896 | | | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | | | | | | | E | | | | |
| 8896 | | | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | | | | | E | | | | |
| 8896 | | | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | | | | | | | E | | | | |
| 8896 | | | 4273 | Interest Collected From Treasury | | E | | | | | | | | | | | | E | | | 1/3/4/8 | |
| 8896 | | | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | | | | | | | E | | | | |
| 8896 | | | 4276 | Actual Collections From Financing Fund | | E | | | | | | | | | | | | E | | | | |
| 8896 | | | 4277 | Other Actual Collections - Federal | | E | | | | | | | | | | | | E | | | | |
| 8896 | | | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | | | | | | | E | | | | |
| 8896 | | | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | | | | | | | | E | | | | |
| NET BUDGET AUTHORITY AND OUTLAYS | | | | | | | | | | | | | | | | | | | | | | |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

| P&F | | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | FACTS II Supplied Attributes/1 | | | | | | |
|-------------------------------------|---|--------|---------------|--|--------------------------|-------------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|--------------------------------|----------|-------------|--------------------|------------------|-----------|---------------|
| Line No. | Debit | Credit | No. | Title | Debit/Credit | Begin/End/2 | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Function | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| 8900 | Budget authority (net) | | | | | | | | | | | | | | | | | | | | | |
| 8900 | | | | This line is calculated. Equals the sum of P&F lines 2200 minus 8800 through 8845, 8895, and 8896. | | | | | | | | | | | | | | | | | | |
| 9000 | Outlays (net) | | | | | | | | | | | | | | | | | | | | | |
| 9000 | | | | This line is calculated. Equals the sum of P&F lines 8690 through 8698 minus amounts on lines 8800 through 8845. | | | | | | | | | | | | | | | | | | |
| MEMORANDUM (NON-ADD) ENTRIES | | | | | | | | | | | | | | | | | | | | | | |
| 9190 | Unpaid obligations, end of year: Deficiency | | | | | | | | | | | | | | | | | | | | | |
| 9190 | | | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | |
| 9201 | Total investments, start of year: Federal securities: Par value | | | | | | | | | | | | | | | | | | | | | |
| 9201 | | | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | | B | | | | | | | | | | | | | U | | | |
| 9201 | | | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | | B | | | | F | | | | | | | | | U | | | |
| 9201 | | | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | | B | | | | | | | | | | | | | U | | | |
| 9202 | Total investments, end of year: Federal securities: Par value | | | | | | | | | | | | | | | | | | | | | |
| 9202 | | | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | | E | | | | | | | | | | | | | U | | | |
| 9202 | | | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | | E | | | | F | | | | | | | | | U | | | |
| 9202 | | | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | | E | | | | | | | | | | | | | U | | | |
| 9203 | Total investments, start of year: non-Federal securities: Market value | | | | | | | | | | | | | | | | | | | | | |
| 9203 | | | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | | B | | | | X | | | | | | | | | U | | | |
| 9204 | Total investments, end of year: non-Federal securities: Market value | | | | | | | | | | | | | | | | | | | | | |
| 9204 | | | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | | E | | | | X | | | | | | | | | U | | | |
| 9301 | Unobligated balance, start of year: Contract authority | | | | | | | | | | | | | | | | | | | | | |
| 9301 | | | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | |
| 9302 | Unobligated balance, end of year: Contract authority | | | | | | | | | | | | | | | | | | | | | |
| 9302 | | | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | |
| 9303 | Obligated balance, start of year: Contract authority | | | | | | | | | | | | | | | | | | | | | |
| 9303 | | | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | |
| 9304 | Obligated balance, end of year: Contract authority | | | | | | | | | | | | | | | | | | | | | |
| 9304 | | | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | |
| 9401 | Unavailable balance, start of year: Offsetting collections | | | | | | | | | | | | | | | | | | | | | |
| 9401 | | | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | B | | | | | | | | | | | | | U | | | 1/3/4 |
| 9402 | Unavailable balance, end of year: Offsetting collections | | | | | | | | | | | | | | | | | | | | | |
| 9402 | | | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | E | | | | | | | | | | | | | U | | | 1/3/4 |
| 9411 | Transferred to other accounts (-) [xx-xxxx] | | | | | | | | | | | | | | | | | | | | | |
| 9411 | | | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | |
| 9412 | Transferred to other accounts (+) [xx-xxxx] | | | | | | | | | | | | | | | | | | | | | |
| 9412 | | | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | |
| 9502 | Unpaid obligations, end of year | | | | | | | | | | | | | | | | | | | | | |

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SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

| P&F | | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | FACTS II Supplied Attributes/1 | | | | | | |
|----------|-------|--------|---------------|--|--------------------------|-------------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|--------------------------------|-----------|-------------|--------------------|------------------|-----------|---------------|
| Line No. | Debit | Credit | No. | Title | Debit/Credit | Begin/End/2 | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| 9502 | | | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | | U/E | | | | |
| 9502 | | | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | | | | | U/E | | | | |
| 9502 | | | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | | | | | U/E | | | | |
| 9502 | | | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | | U/E | | | | |
| 9502 | | | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | | U/E | | | | |
| 9502 | | | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | | | | | U/E | | | | |
| 9502 | | | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | | | | | U/E | | | | |
| 9502 | | | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | | | | | | | | | | U/E | | | | |

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Additional Information and Footnotes

SECTION V

Additional Information:

1. Shaded attribute domain values are FACTS II supplied.
2. Use of USSGL 4119 in Fund_Type 2 (Special Fund) and Fund_Type 7 (Trust (non-revolving) Fund) has been restricted in FACTS II to particular TAFSS.
3. Reference OMB Circular No. A-11, Section 82 for detailed guidance on the Program and Financing Schedule.

Footnotes:

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. When the P&F line numbers use both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/1 | | | |
|----------|------------|-------------|--|----------------------------|-------------------------|--------------------------|------------------------|
| | | | | Federal/Non Federal | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Form and Content Notes |
| | | | Assets | | | | |
| | | | Intragovernmental | | | | |
| 1 | | | Fund Balance With Treasury | | | | |
| 1 | E | 1010 | Fund Balance With Treasury | | E/O | | |
| 1 | E | 1090 | Fund Balance With Treasury Under a Continuing Resolution | | E/O | | |
| | | | | | | | |
| 2 | | | Investments | | | | |
| 2 | E | 1340 | Interest Receivable | F | E | | 3 |
| 2 | E | 1349 | Allowance for Loss on Interest Receivable | F | E | | 3 |
| 2 | E | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | E | | 2 |
| 2 | E | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | E | | 2 |
| 2 | E | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | E | | 2 |
| 2 | E | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | E | | 2 |
| 2 | E | 1618 | Market Adjustment - Investments | F | | | |
| 2 | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | E | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | E | | 2 |
| 2 | E | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | E | | 2 |

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USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/1 | | | |
|----------|------------|-------------|--|----------------------------|-------------------------|--------------------------|-------------|
| | | | | Federal/Non Federal | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
| | | | | | | | |
| 6 | | | Total Intragovernmental | | | | |
| 6 | | CALC (1..5) | | | | | |
| | | | | | | | |
| | | | Assets With the Public | | | | |
| | | | | | | | |
| 7 | | | Cash and Other Monetary Assets | | | | |
| 7 | E | 1110 | Undeposited Collections | N | E/O | | 2 |
| 7 | E | 1120 | Imprest Funds | N | E/O | | 2 |
| 7 | E | 1130 | Funds Held by the Public | N | E | | 2 |
| 7 | E | 1190 | Other Cash | N | E/O | | 2 |
| 7 | E | 1195 | Other Monetary Assets | N | E/O | | 2 |
| 7 | E | 1200 | Foreign Currency | N | E/O | | 2 |
| 7 | E | 1531 | Seized Monetary Instruments | N | O | | 2 |
| 7 | E | 1532 | Seized Cash Deposited | N | O | | 2 |
| | | | | | | | |
| 8 | | | Investments | | | | |
| 8 | E | 1340 | Interest Receivable | N | E | | 3 |
| 8 | E | 1349 | Allowance for Loss on Interest Receivable | N | E | | 3 |
| 8 | E | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | E | | 13 |
| 8 | E | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | E | | 13 |
| 8 | E | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | E | | 13 |
| 8 | E | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | E | | 13 |
| 8 | E | 1618 | Market Adjustment - Investments | N | E | | |
| 8 | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | N | E | | |
| 8 | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | N | E | | |

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USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/1 | | | |
|-----------|------------|-------------|--|----------------------------|-------------------------|--------------------------|------------------------|
| | | | | Federal/Non Federal | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Form and Content Notes |
| 8 | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | N | E | | |
| 8 | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | N | E | | |
| 8 | E | 1690 | Other Investments | N | E | | |
| 9 | | | Accounts Receivable, Net | | | | |
| 9 | E | 1310 | Accounts Receivable | N | E/O | | |
| 9 | E | 1319 | Allowance for Loss on Accounts Receivable | N | E/O | | |
| 9 | E | 1320 | Employment Benefit Contributions Receivable | N | E | | |
| 9 | E | 1340 | Interest Receivable | N | E/O | | 4 |
| 9 | E | 1349 | Allowance for Loss on Interest Receivable | N | E/O | | 4 |
| 9 | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | N | E/O | | 4 |
| 9 | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | N | E/O | | 4 |
| 10 | | | Taxes Receivable, Net | | | | |
| 10 | E | 1325 | Taxes Receivable | N | O | | 2 |
| 10 | E | 1329 | Allowance for Loss on Taxes Receivable | N | O | | 2 |
| 11 | | | Loans Receivable and Related Foreclosed Property, Net | | | | |
| 11 | E | 1340 | Interest Receivable | N | E | | 7 |
| 11 | E | 1349 | Allowance for Loss on Interest Receivable | N | E | | 7 |
| 11 | E | 1350 | Loans Receivable | N | E | | |
| 11 | E | 1359 | Allowance for Loss on Loans Receivable | N | E | | |
| 11 | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | N | E | | 7 |
| 11 | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | N | E | | 7 |
| 11 | E | 1399 | Allowance for Subsidy | N | E | | 2 |
| 11 | E | 1551 | Foreclosed Property | N | E | | 2 |
| 11 | E | 1559 | Foreclosed Property - Allowance | N | E | | 2 |
| 12 | | | Inventory and Related Property, Net | | | | |

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USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/1 | | | |
|-----------|------------|-------------|---|----------------------------|-------------------------|--------------------------|------------------------|
| | | | | Federal/Non Federal | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Form and Content Notes |
| 12 | E | 1511 | Operating Materials and Supplies Held for Use | | E | | |
| 12 | E | 1512 | Operating Materials and Supplies Held in Reserve for Future Use | | E | | |
| 12 | E | 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | | E | | |
| 12 | E | 1514 | Operating Materials and Supplies Held for Repair | | E | | |
| 12 | E | 1519 | Operating Materials and Supplies - Allowance | | E | | |
| 12 | E | 1521 | Inventory Purchased for Resale | | E | | |
| 12 | E | 1522 | Inventory Held in Reserve for Future Sale | | E | | |
| 12 | E | 1523 | Inventory Held for Repair | | E | | |
| 12 | E | 1524 | Inventory - Excess, Obsolete, and Unserviceable | | E | | |
| 12 | E | 1525 | Inventory - Raw Materials | | E | | |
| 12 | E | 1526 | Inventory - Work-in-Process | | E | | |
| 12 | E | 1527 | Inventory - Finished Goods | | E | | |
| 12 | E | 1529 | Inventory - Allowance | | E | | |
| 12 | E | 1541 | Forfeited Property Held for Sale | | E | | |
| 12 | E | 1542 | Forfeited Property Held for Donation or Use | | E | | |
| 12 | E | 1549 | Forfeited Property - Allowance | | E | | |
| 12 | E | 1561 | Commodities Held Under Price Support and Stabilization Support Programs | | E | | |
| 12 | E | 1569 | Commodities - Allowance | | E | | |
| 12 | E | 1571 | Stockpile Materials Held in Reserve | | E | | |
| 12 | E | 1572 | Stockpile Materials Held for Sale | | E | | |
| 12 | E | 1591 | Other Related Property | | E | | |
| 12 | E | 1599 | Other Related Property - Allowance | | E | | |
| 13 | | | General Property, Plant, and Equipment, Net | | | | |
| 13 | E | 1711 | Land and Land Rights | N | E | | 2 |
| 13 | E | 1712 | Improvements to Land | N | E | | 2 |
| 13 | E | 1719 | Accumulated Depreciation on Improvements to Land | N | E | | 2 |
| 13 | E | 1720 | Construction-in-Progress | N | E | | 2 |
| 13 | E | 1730 | Buildings, Improvements, and Renovations | N | E | | 2 |

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USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/1 | | | |
|-----------|---|-------------|---|----------------------------|-------------------------|--------------------------|------------------------|
| | | | | Federal/Non Federal | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Form and Content Notes |
| 23 | E | 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | | C/U | |
| 23 | E | 2540 | Participation Certificates | N | | C/U | |
| 23 | E | 2590 | Other Debt | N | | C/U | |
| 24 | Federal Employee and Veteran Benefits | | | | | | |
| 24 | E | 2190 | Other Liabilities With Related Budgetary Obligations | N | | C | 12 |
| 24 | E | 2215 | Other Post Employment Benefits Due and Payable | N | | C | |
| 24 | E | 2216 | Pension Benefits Due and Payable to Beneficiaries | N | | C | 2 |
| 24 | E | 2217 | Benefit Premiums Payable to Carriers | N | | C | 2 |
| 24 | E | 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | N | | C | 2 |
| 24 | E | 2610 | Actuarial Pension Liability | N | | C/U | 2 |
| 24 | E | 2620 | Actuarial Health Insurance Liability | N | | C/U | 2 |
| 24 | E | 2630 | Actuarial Life Insurance Liability | N | | C/U | 2 |
| 24 | E | 2650 | Actuarial FECA Liability | N | | C/U | 2 |
| 24 | E | 2690 | Other Actuarial Liabilities | N | | C/U | 2 |
| 25 | Environmental and Disposal Liabilities | | | | | | |
| 25 | E | 2995 | Estimated Cleanup Cost Liability | N | | C/U | |
| 26 | Benefits Due and Payable | | | | | | |
| 26 | E | 2160 | Entitlement Benefits Due and Payable | N | | C/U | 2 |
| 27 | Other | | | | | | |
| 27 | E | 2130 | Contract Holdbacks | N | | C | |
| 27 | E | 2190 | Other Liabilities With Related Budgetary Obligations | N | | C | |
| 27 | E | 2210 | Accrued Funded Payroll and Leave | N | | C | 2 |
| 27 | E | 2211 | Withholdings Payable | N | | C | 2 |
| 27 | E | 2213 | Employer Contributions and Payroll Taxes Payable | N | | C | |
| 27 | E | 2220 | Unfunded Leave | N | | C/U | 2 |
| 27 | E | 2290 | Other Unfunded Employment Related Liability | N | | C/U | |
| 27 | E | 2310 | Liability for Advances and Prepayments | N | | C | |

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USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/1 | | | |
|-----------|--|-------------|--|----------------------------|-------------------------|--------------------------|------------------------|
| | | | | Federal/Non Federal | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Form and Content Notes |
| 27 | E | 2320 | Other Deferred Revenue | N | | C/U | |
| 27 | E | 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | N | | C | |
| 27 | E | 2910 | Prior Liens Outstanding on Acquired Collateral | N | | U | 2 |
| 27 | E | 2920 | Contingent Liabilities | N | | C/U | 2 |
| 27 | E | 2940 | Capital Lease Liability | N | | C/U | |
| 27 | E | 2980 | Custodial Liability | N | | U | |
| 27 | E | 2990 | Other Liabilities Without Related Budgetary Obligations | N | | U | |
| 28 | Total Liabilities | | | | | | |
| 28 | CALC (19..27) | | | | | | |
| 29 | Commitments and Contingencies (Note 16) | | | | | | |
| | Net Position | | | | | | |
| 30 | Unexpended Appropriations - Earmarked Funds (Note 20) | | | | | | |
| 30 | B | 3100 | Unexpended Appropriations - Cumulative | | | | 10 |
| 30 | E | 3101 | Unexpended Appropriations - Appropriations Received | | | | 10 |
| 30 | E | 3102 | Unexpended Appropriations - Transfers-In | F | | | 10 |
| 30 | E | 3103 | Unexpended Appropriations - Transfers-Out | F | | | 10 |
| 30 | E | 3106 | Unexpended Appropriations - Adjustments | | | | 10 |
| 30 | E | 3107 | Unexpended Appropriations - Used | | | | 10 |
| 30 | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | | | 10 |
| 30 | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | | | 10 |
| 31 | Unexpended Appropriations - Other Funds | | | | | | |
| 31 | B | 3100 | Unexpended Appropriations - Cumulative | | | | 11 |
| 31 | E | 3101 | Unexpended Appropriations - Appropriations Received | | | | 11 |
| 31 | E | 3102 | Unexpended Appropriations - Transfers-In | | | | 11 |
| 31 | E | 3103 | Unexpended Appropriations - Transfers-Out | | | | 11 |

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USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/1 | | | |
|-----------|---|-------------|--|----------------------------|-------------------------|--------------------------|-------------|
| | | | | Federal/Non Federal | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
| 31 | E | 3106 | Unexpended Appropriations - Adjustments | | | | 11 |
| 31 | E | 3107 | Unexpended Appropriations - Used | | | | 11 |
| 31 | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | | | 11 |
| 31 | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | | | 11 |
| 32 | Cumulative Results of Operations - Earmarked Funds (Note 20) | | | | | | |
| 32 | B | 3310 | Cumulative Results of Operations | | | | 10 |
| 32 | E | 5100 | Revenue From Goods Sold | F/N | | | 10 |
| 32 | E | 5109 | Contra Revenue for Goods Sold | F/N | | | 10 |
| 32 | E | 5200 | Revenue From Services Provided | F/N | | | 10 |
| 32 | E | 5209 | Contra Revenue for Services Provided | F/N | | | 10 |
| 32 | E | 5310 | Interest Revenue - Other | F/N | | | 10 |
| 32 | E | 5311 | Interest Revenue - Investments | F/N | | | 10 |
| 32 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | | | 10 |
| 32 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | | | 10 |
| 32 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | | | 10 |
| 32 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | | | 10 |
| 32 | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F/N | | | 10 |
| 32 | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F/N | | | 10 |
| 32 | E | 5400 | Benefit Program Revenue | F/N | | | 10 |
| 32 | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | | | 10 |
| 32 | E | 5500 | Insurance and Guarantee Premium Revenue | N | | | 10 |
| 32 | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | | | 10 |
| 32 | E | 5600 | Donated Revenue - Financial Resources | N | | | 10 |
| 32 | E | 5609 | Contra Revenue for Donations - Financial Resources | N | | | 10 |
| 32 | E | 5610 | Donated Revenue - Nonfinancial Resources | N | | | 10 |
| 32 | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | N | | | 10 |
| 32 | E | 5700 | Expended Appropriations | | | | 10 |
| 32 | E | 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | | | 10 |

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USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/1 | | | |
|-----------|------------|-------------|---|----------------------------|-------------------------|--------------------------|-------------|
| | | | | Federal/Non Federal | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
| | | | | | Form and Content Notes | | |
| 32 | E | 6400 | Benefit Expense | F/N | | | 10 |
| 32 | E | 6500 | Cost of Goods Sold | N | | | 10 |
| 32 | E | 6600 | Applied Overhead | N | | | 10 |
| 32 | E | 6610 | Cost Capitalization Offset | N | | | 10 |
| 32 | E | 6710 | Depreciation, Amortization, and Depletion | N | | | 10 |
| 32 | E | 6720 | Bad Debt Expense | F/N | | | 10 |
| 32 | E | 6730 | Imputed Costs | F | | | 10 |
| 32 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | | | 10 |
| 32 | E | 6800 | Future Funded Expenses | F/N | | | 10 |
| 32 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | | 10 |
| 32 | E | 6900 | Nonproduction Costs | F/N | | | 10 |
| 32 | E | 7110 | Gains on Disposition of Assets - Other | N | | | 10 |
| 32 | E | 7111 | Gains on Disposition of Investments | F/N | | | 10 |
| 32 | E | 7112 | Gains on Disposition of Borrowings | F | | | 10 |
| 32 | E | 7180 | Unrealized Gains | F/N | | | 10 |
| 32 | E | 7190 | Other Gains | F/N | | | 10 |
| 32 | E | 7210 | Losses on Disposition of Assets - Other | N | | | 10 |
| 32 | E | 7211 | Losses on Disposition of Investments | F/N | | | 10 |
| 32 | E | 7212 | Losses on Disposition of Borrowings | F | | | 10 |
| 32 | E | 7280 | Unrealized Losses | F/N | | | 10 |
| 32 | E | 7290 | Other Losses | F/N | | | 10 |
| 32 | E | 7300 | Extraordinary Items | N | | | 10 |
| 32 | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | F/N | | | 10 |
| 32 | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | F/N | | | 10 |
| 32 | E | 7500 | Distribution of Income - Dividend | F/N | | | 10 |
| 32 | E | 7600 | Changes in Actuarial Liability | N | | | 10 |
| 33 | | | Cumulative Results of Operations - Other Funds | | | | |
| 33 | B | 3310 | Cumulative Results of Operations | | | | 11 |
| 33 | E | 5100 | Revenue From Goods Sold | F/N | | | 11 |
| 33 | E | 5109 | Contra Revenue for Goods Sold | F/N | | | 11 |

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USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/1 | | | |
|-----------|------------|-------------|---|----------------------------|-------------------------|--------------------------|------------------------|
| | | | | Federal/Non Federal | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Form and Content Notes |
| 33 | E | 5790 | Other Financing Sources | F | | | 11 |
| 33 | E | 5799 | Adjustment of Appropriations Used | | | | 11 |
| 33 | E | 5800 | Tax Revenue Collected | F/N | | | 11 |
| 33 | E | 5801 | Tax Revenue Accrual Adjustment | F/N | | | 11 |
| 33 | E | 5809 | Contra Revenue for Taxes | F/N | | | 11 |
| 33 | E | 5890 | Tax Revenue Refunds | F/N | | | 11 |
| 33 | E | 5900 | Other Revenue | F/N | | | 11 |
| 33 | E | 5909 | Contra Revenue for Other Revenue | F/N | | | 11 |
| 33 | E | 5990 | Collections for Others | F/N | | | 11 |
| 33 | E | 5991 | Accrued Collections for Others | F/N | | | 11 |
| 33 | E | 5997 | Financing Sources Transferred In From Custodial Statement Collections | F | | | 11 |
| 33 | E | 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | F | | | 11 |
| 33 | E | 6100 | Operating Expenses/Program Costs | F/N | | | 11 |
| 33 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | | | 11 |
| 33 | E | 6199 | Adjustment to Subsidy Expense | N | | | 11 |
| 33 | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | | 11 |
| 33 | E | 6320 | Interest Expenses on Securities | F/N | | | 11 |
| 33 | E | 6330 | Other Interest Expenses | F/N | | | 11 |
| 33 | E | 6400 | Benefit Expense | F/N | | | 11 |
| 33 | E | 6500 | Cost of Goods Sold | N | | | 11 |
| 33 | E | 6600 | Applied Overhead | N | | | 11 |
| 33 | E | 6610 | Cost Capitalization Offset | N | | | 11 |
| 33 | E | 6710 | Depreciation, Amortization, and Depletion | N | | | 11 |
| 33 | E | 6720 | Bad Debt Expense | F/N | | | 11 |
| 33 | E | 6730 | Imputed Costs | F | | | 11 |
| 33 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | | | 11 |
| 33 | E | 6800 | Future Funded Expenses | F/N | | | 11 |
| 33 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | | 11 |

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USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/1 | | | |
|-----------|---|-------------|--|----------------------------|-------------------------|--------------------------|-------------|
| | | | | Federal/Non Federal | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
| | | | | | Form and Content Notes | | |
| 33 | E | 6900 | Nonproduction Costs | F/N | | | 11 |
| 33 | E | 7110 | Gains on Disposition of Assets - Other | N | | | 11 |
| 33 | E | 7111 | Gains on Disposition of Investments | F/N | | | 11 |
| 33 | E | 7112 | Gains on Disposition of Borrowings | F | | | 11 |
| 33 | E | 7180 | Unrealized Gains | F/N | | | 11 |
| 33 | E | 7190 | Other Gains | F/N | | | 11 |
| 33 | E | 7210 | Losses on Disposition of Assets - Other | N | | | 11 |
| 33 | E | 7211 | Losses on Disposition of Investments | F/N | | | 11 |
| 33 | E | 7212 | Losses on Disposition of Borrowings | F | | | 11 |
| 33 | E | 7280 | Unrealized Losses | F/N | | | 11 |
| 33 | E | 7290 | Other Losses | F/N | | | 11 |
| 33 | E | 7300 | Extraordinary Items | N | | | 11 |
| 33 | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | F/N | | | 11 |
| 33 | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | F/N | | | 11 |
| 33 | E | 7500 | Distribution of Income - Dividend | F/N | | | 11 |
| 33 | E | 7600 | Changes in Actuarial Liability | N | | | 11 |
| | | | | | | | |
| 34 | Total Net Position | | | | | | |
| 34 | CALC (29..33) | | | | | | |
| | | | | | | | |
| 35 | Total Liabilities and Net Position | | | | | | |
| 35 | CALC (28 + 34) | | | | | | |

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SECTION V

Footnotes and Additional Information:

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ By definition, the USSGL account can only have this USSGL account attribute domain (Fed/NonFed)

3/ Related to investments

4/ Related to accounts receivable

5/ Related to loans receivable

6/ Do not use without permission from Treasury or OMB

7/ Related to loans

8/ Related to accounts payable

9/ Related to debt

10/ Earmarked Treasury Account Symbols (TAS) only

11/ Other than earmarked TAS

12/ Incurred But Not Reported (IBNR) related to employee health care programs

13/ Related to Government Account Series securities purchased using deposit funds.

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USSGL Crosswalk - Statement of Net Cost for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 | | | Addl. Info. |
|-------------------------------|------------------------------|---------------|---|----------------------------|-------------------|---------------|-------------|
| | | | | Federal/NonFederal | Exchange/Nonexch. | Cust/Noncust. | |
| Adjusted Trial Balance | | | | | | | |
| Program Costs: | | | | | | | |
| Program A: | | | | | | | |
| 1 | Gross costs (Note 22) | | | | | | |
| 1 | E | 6100 | Operating Expenses/Program Costs | F/N | | | 2 |
| 1 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | | | 2 |
| 1 | E | 6199 | Adjustment to Subsidy Expense | N | | | 2 |
| 1 | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | | 2 |
| 1 | E | 6320 | Interest Expenses on Securities | F/N | | | 2 |
| 1 | E | 6330 | Other Interest Expenses | F/N | | | 2 |
| 1 | E | 6400 | Benefit Expense | F/N | | | 2,3 |
| 1 | E | 6500 | Cost of Goods Sold | N | | | 2 |
| 1 | E | 6600 | Applied Overhead | N | | | 2 |
| 1 | E | 6610 | Cost Capitalization Offset | N | | | 2 |
| 1 | E | 6710 | Depreciation, Amortization, and Depletion | N | | | 2 |
| 1 | E | 6720 | Bad Debt Expense | F/N | | | 2 |
| 1 | E | 6730 | Imputed Costs | F | | | 2 |
| 1 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | | | 2 |
| 1 | E | 6800 | Future Funded Expenses | F/N | | | 2,3,4 |
| 1 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | | 3 |
| 1 | E | 6900 | Nonproduction Costs | F/N | | | 3,5 |
| 1 | E | 7210 | Losses on Disposition of Assets - Other | F/N | X | | 2,3 |
| 1 | E | 7211 | Losses on Disposition of Investments | F/N | X | | 2,3 |
| 1 | E | 7212 | Losses on Disposition of Borrowings | F/N | X | | 2,3 |
| 1 | E | 7280 | Unrealized Losses | F/N | X | | 2,3 |
| 1 | E | 7290 | Other Losses | F/N | X | | 2,3 |
| 1 | E | 7300 | Extraordinary Items | N | X | | 2,3 |
| 1 | E | 7500 | Distribution of Income - Dividend | N | X | | 2,3 |
| 1 | E | 7600 | Changes in Actuarial Liability | N | | | 2,3 |
| 2 | Less: Earned Revenue | | | | | | |

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SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 | | | Addl. Info. |
|----------|------------|---------------|---|----------------------------|-------------------|---------------|-------------|
| | | | | Federal/NonFederal | Exchange/Nonexch. | Cust/Noncust. | |
| | | | | Adjusted Trial Balance | | | |
| 2 | E | 5100 | Revenue From Goods Sold | F/N | X | | 6 |
| 2 | E | 5109 | Contra Revenue for Goods Sold | F/N | X | | 6 |
| 2 | E | 5200 | Revenue From Services Provided | F/N | X | | 6 |
| 2 | E | 5209 | Contra Revenue for Services Provided | F/N | X | | 6 |
| 2 | E | 5310 | Interest Revenue - Other | F/N | X | A | |
| 2 | E | 5311 | Interest Revenue - Investments | F/N | X | A | |
| 2 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | X | A | |
| 2 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | X | A | |
| 2 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | X | A | |
| 2 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | X | A | |
| 2 | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F/N | X | A | |
| 2 | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F/N | X | A | |
| 2 | E | 5400 | Benefit Program Revenue | F/N | X | | |
| 2 | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | X | | |
| 2 | E | 5500 | Insurance and Guarantee Premium Revenue | N | X | | 6 |
| 2 | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | X | | 6 |
| 2 | E | 5900 | Other Revenue | F/N | X | | |
| 2 | E | 5909 | Contra Revenue for Other Revenue | F/N | X | | |
| 2 | E | 7110 | Gains on Disposition of Assets - Other | F/N | X | | 2,3 |
| 2 | E | 7111 | Gains on Disposition of Investments | F/N | X | | 2,3 |
| 2 | E | 7112 | Gains on Disposition of Borrowings | F/N | X | | 2,3 |
| 2 | E | 7180 | Unrealized Gains | F/N | X | | 2,3 |
| 2 | E | 7190 | Other Gains | F/N | X | | 2,3 |
| 3 | | | Net Program Costs | | | | |
| 3 | | | CALC (1 - 2) | | | | |
| 4 | | | Cost not assigned to programs | | | | |
| 4 | E | 6400 | Benefit Expense | F/N | | | 3,7 |
| 4 | E | 6800 | Future Funded Expenses | F/N | | | 3,7 |
| 4 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | | 3,7 |
| 4 | E | 6900 | Nonproduction Costs | F/N | | | 3,7 |
| 4 | E | 7210 | Losses on Disposition of Assets - Other | N | X | | 3,7 |

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SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 | | | Addl. Info. |
|----------|------------|---------------|---|----------------------------|-------------------|---------------|-------------|
| | | | | Federal/NonFederal | Exchange/Nonexch. | Cust/Noncust. | |
| | | | | Adjusted Trial Balance | | | |
| 4 | E | 7211 | Losses on Disposition of Investments | F/N | X | | 3,7 |
| 4 | E | 7212 | Losses on Disposition of Borrowings | F | X | | 3,7 |
| 4 | E | 7280 | Unrealized Losses | F/N | X | | 3,7 |
| 4 | E | 7290 | Other Losses | F/N | X | | 3,7 |
| 4 | E | 7300 | Extraordinary Items | F/N | X | | 3,7 |
| 4 | E | 7500 | Distribution of Income - Dividend | N | X | | 3,7 |
| 4 | E | 7600 | Changes in Actuarial Liability | N | | | 3,7 |
| 5 | | | Less: Earned revenues not attributed to programs | | | | |
| 5 | E | 5310 | Interest Revenue - Other | F/N | X | | 8 |
| 5 | E | 5311 | Interest Revenue - Investments | F/N | X | | 8 |
| 5 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | X | | 8 |
| 5 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | X | | 8 |
| 5 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | X | | 8 |
| 5 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | X | | 8 |
| 5 | E | 5900 | Other Revenue | F/N | X | | 8 |
| 5 | E | 5909 | Contra Revenue for Other Revenue | F/N | X | | 8 |
| 5 | E | 7110 | Gains on Disposition of Assets - Other | N | X | | 3,7 |
| 5 | E | 7111 | Gains on Disposition of Investments | F/N | X | | 3,7 |
| 5 | E | 7112 | Gains on Disposition of Borrowings | F | X | | 3,7 |
| 5 | E | 7180 | Unrealized Gains | F/N | X | | 3,7 |
| 5 | E | 7190 | Other Gains | F/N | X | | 3,7 |
| 6 | | | Net cost of operations | | | | |
| 6 | | | CALC (3 + 4 - 5) | | | | |

SUPPLEMENT

SECTION V

Footnotes and Additional Information:

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. Production
3. Nonproduction
4. Excludes non-recurring cleanup costs.
5. Report stewardship costs separately.
6. By definition, the only valid attribute domain value for this USSGL account is X - Exchange
7. Cost not assigned to programs.
8. Exchange revenue not attributable to programs.

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | USSGL Account Attributes/1 | | Addl. Info. |
|--|------------|---------------|--|-----------------|-----------------|----------------------------|---------------------|-------------|
| | | | | | | Exch./ Nonexch. | Custodial/ Noncust. | |
| Adjusted Trial Balance | | | | | | | | |
| Cumulative Results of Operations: | | | | | | | | |
| 1 Beginning Balances | | | | | | | | |
| 1 | B | 3310 | Cumulative Results of Operations | X | X | | | |
| 2 Adjustments (+/-) | | | | | | | | |
| 2a Changes in Accounting Principles (+/-) | | | | | | | | |
| 2a | E | 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | X | X | | | |
| 2a | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | X | X | | | |
| 2b Corrections of Errors (+/-) | | | | | | | | |
| 2b | E | 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | X | X | | | |
| 2b | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | X | X | | | |
| 3 Beginning Balances, as Adjusted | | | | | | | | |
| | | | CALC (1..2b) | X | X | | | |
| Budgetary Financing Sources: | | | | | | | | |
| 4 Other Adjustments (Rescissions, etc.) (+/-) | | | | | | | | |
| 4 | E | 5790 | Other Financing Sources | X | X | | | 8 |
| 5 Appropriations Used | | | | | | | | |
| 5 | E | 5700 | Expended Appropriations | X | X | | | 4 |
| 6 Nonexchange Revenue | | | | | | | | |
| 6 | E | 5310 | Interest Revenue - Other | X | X | T | A | |
| 6 | E | 5311 | Interest Revenue - Investments | X | X | T | A | |
| 6 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | X | X | T | A | |
| 6 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | X | X | T | A | |
| 6 | E | 5318 | Contra Revenue for Interest Revenue - Investments | X | X | T | A | |
| 6 | E | 5319 | Contra Revenue for Interest Revenue - Other | X | X | T | A | |
| 6 | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | X | X | T | A | |

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SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | USSGL Account Attributes/1 | | Addl. Info. |
|----------|---|---------------|--|-----------------|-----------------|----------------------------|---------------------|-------------|
| | | | | | | Exch./ Nonexch. | Custodial/ Noncust. | |
| | | | | | | Adjusted Trial Balance | | |
| 6 | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | X | X | T | A | |
| 6 | E | 5400 | Benefit Program Revenue | X | X | T | | |
| 6 | E | 5409 | Contra Revenue for Benefit Program Revenue | X | X | T | | |
| 6 | E | 5800 | Tax Revenue Collected | X | X | T | A | 9, 12 |
| 6 | E | 5801 | Tax Revenue Accrual Adjustment | X | X | T | A | 9, 12 |
| 6 | E | 5809 | Contra Revenue for Taxes | X | X | T | A | 9, 12 |
| 6 | E | 5890 | Tax Revenue Refunds | X | X | T | A | 9, 12 |
| 6 | E | 5900 | Other Revenue | X | X | T | A | |
| 6 | E | 5909 | Contra Revenue for Other Revenue | X | X | T | A | |
| 7 | Donations and Forfeitures of Cash and Cash Equivalents | | | | | | | |
| 7 | E | 5600 | Donated Revenue - Financial Resources | X | X | T | | 12 |
| 7 | E | 5609 | Contra Revenue for Donations - Financial Resources | X | X | T | | 12 |
| 7 | E | 5900 | Other Revenue | X | X | T | | 3 |
| 7 | E | 5909 | Contra Revenue for Other Revenue | X | X | T | | 3 |
| 8 | Transfers-In/Out Without Reimbursement (+/-) | | | | | | | |
| 8 | E | 5740 | Appropriated Earmarked Receipts Transferred In | X | X | | | |
| 8 | E | 5745 | Appropriated Earmarked Receipts Transferred Out | X | X | | | |
| 8 | E | 5750 | Expenditure Financing Sources - Transfers-In | X | X | | | |
| 8 | E | 5755 | Nonexpenditure Financing Sources - Transfers-In | X | X | | | |
| 8 | E | 5760 | Expenditure Financing Sources - Transfers-Out | X | X | | | |
| 8 | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out | X | X | | | |
| 8 | E | 5997 | Financing Sources Transferred In From Custodial Statement Collections | X | X | | A | |
| 9 | Other (+/-) | | | | | | | |
| 9 | E | 5790 | Other Financing Sources | X | X | | | 2 |
| 9 | E | 7110 | Gains on Disposition of Assets - Other | X | X | T | | 2 |
| 9 | E | 7111 | Gains on Disposition of Investments | X | X | T | | 2 |
| 9 | E | 7112 | Gains on Disposition of Borrowings | X | X | T | | 2 |
| 9 | E | 7180 | Unrealized Gains | X | X | T | | 2 |
| 9 | E | 7190 | Other Gains | X | X | T | | 2 |
| 9 | E | 7210 | Losses on Disposition of Assets - Other | X | X | T | | 2 |
| 9 | E | 7211 | Losses on Disposition of Investments | X | X | T | | 2 |
| 9 | E | 7212 | Losses on Disposition of Borrowings | X | X | T | | 2 |
| 9 | E | 7280 | Unrealized Losses | X | X | T | | 2 |
| 9 | E | 7290 | Other Losses | X | X | T | | 2 |
| 9 | E | 7500 | Distribution of Income - Dividend | X | X | T | | 2 |

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SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | USSGL Account Attributes/1 | | Addl. Info. |
|--|---|---------------|---|-----------------|-----------------|-------------------------------|---------------------|-------------|
| | | | | | | Exch./ Nonexch. | Custodial/ Noncust. | |
| | | | | | | Adjusted Trial Balance | | |
| Other Financing Sources (Non Exchange): | | | | | | | | |
| 10 | Donations and Forfeitures of Property | | | | | | | |
| 10 | E | 5610 | Donated Revenue - Nonfinancial Resources | X | X | T | | 12 |
| 10 | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | X | X | T | | 12 |
| 10 | E | 5900 | Other Revenue | X | X | T | | 5, 6 |
| 10 | E | 5909 | Contra Revenue for Other Revenue | X | X | T | | 5, 6 |
| 11 | Transfers-In/Out Without Reimbursement (+/-) | | | | | | | |
| 11 | E | 5720 | Financing Sources Transferred In Without Reimbursement | X | X | | | |
| 11 | E | 5730 | Financing Sources Transferred Out Without Reimbursement | X | X | | | |
| 12 | Imputed Financing | | | | | | | |
| 12 | E | 5780 | Imputed Financing Sources | X | X | | | |
| 13 | Other (+/-) | | | | | | | |
| 13 | E | 5790 | Other Financing Sources | X | X | | | 5 |
| 13 | E | 5799 | Adjustment of Appropriations Used | X | X | | | 5 |
| 13 | E | 5900 | Other Revenue | X | X | T | | 5, 7 |
| 13 | E | 5909 | Contra Revenue for Other Revenue | X | X | T | | 5, 7 |
| 13 | E | 7110 | Gains on Disposition of Assets - Other | X | X | T | | 5 |
| 13 | E | 7111 | Gains on Disposition of Investments | X | X | T | | 5 |
| 13 | E | 7112 | Gains on Disposition of Borrowings | X | X | T | | 5 |
| 13 | E | 7180 | Unrealized Gains | X | X | T | | 5 |
| 13 | E | 7190 | Other Gains | X | X | T | | 5 |
| 13 | E | 7210 | Losses on Disposition of Assets - Other | X | X | T | | 5 |
| 13 | E | 7211 | Losses on Disposition of Investments | X | X | T | | 5 |
| 13 | E | 7212 | Losses on Disposition of Borrowings | X | X | T | | 5 |
| 13 | E | 7280 | Unrealized Losses | X | X | T | | 5 |
| 13 | E | 7290 | Other Losses | X | X | T | | 5 |
| 13 | E | 7500 | Distribution of Income - Dividend | X | X | T | | 5 |
| 14 | Total Financing Sources | | | | | | | |
| | CALC (4..13) | | | X | X | | | |
| 15 | Net Cost of Operations (+/-) | | | X | X | | | |

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SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | USSGL Account Attributes/1 | | Addl. Info. |
|-------------------------------------|------------|---------------|--|-----------------|-----------------|----------------------------|---------------------|-------------|
| | | | | | | Exch./ Nonexch. | Custodial/ Noncust. | |
| | | | | | | Adjusted Trial Balance | | |
| 16 | | | Net Change | | | | | |
| | | | CALC (14-15) | X | X | | | |
| 17 | | | Cumulative Results of Operations | | | | | |
| | | | CALC (3+16) | X | X | | | |
| Unexpended Appropriations: | | | | | | | | |
| 18 | | | Beginning Balances | | | | | |
| 18 | B | 3100 | Unexpended Appropriations - Cumulative | X | X | | | |
| 19 | | | Adjustments (+/-) | | | | | |
| 19a | | | Changes in Accounting Principles (+/-) | | | | | |
| 19a | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | X | X | | | |
| 19b | | | Corrections of Error (+/-) | | | | | |
| 19b | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | X | X | | | |
| 20 | | | Beginning Balances, as Adjusted | | | | | |
| | | | CALC (18..19b) | X | X | | | |
| Budgetary Financing Sources: | | | | | | | | |
| 21 | | | Appropriations Received | | | | | |
| 21 | E | 3101 | Unexpended Appropriations - Appropriations Received | X | X | | | 11 |
| 22 | | | Appropriations Transferred-In/Out (+/-) | | | | | |
| 22 | E | 3102 | Unexpended Appropriations - Transfers-In | X | X | | | 4 |
| 22 | E | 3103 | Unexpended Appropriations - Transfers-Out | X | X | | | 4 |
| 23 | | | Other Adjustments (Rescissions, etc.) (+/-) | | | | | |
| 23 | E | 3106 | Unexpended Appropriations - Adjustments | X | X | | | 4 |
| 24 | | | Appropriations Used | | | | | |
| 24 | E | 3107 | Unexpended Appropriations - Used | X | X | | | |

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USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | USSGL Account Attributes/1 | | Addl. Info. |
|-----------|------------|---------------|--|-----------------|-----------------|-------------------------------|---------------------|-------------|
| | | | | | | Exch./ Nonexch. | Custodial/ Noncust. | |
| | | | | | | Adjusted Trial Balance | | |
| 25 | | | Total Budgetary Financing Sources | | | | | |
| | | | CALC (21..24) | X | X | | | |
| 26 | | | Total Unexpended Appropriations | | | | | |
| | | | CALC (20+25) | X | X | | | |
| 27 | | | Net Position | | | | | |
| | | | CALC (17+26) | X | X | | | 10 |

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SECTION V

FOOTNOTES AND ADDITIONAL INFORMATION:

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ Budgetary.
- 3/ Budgetary. Related to forfeitures of cash and cash equivalents.
- 4/ Debit-Decreases/Credit-Increases.
- 5/ No budgetary impact.
- 6/ Related to forfeitures of properties.
- 7/ Portion associated with nonexchange revenue.
- 8/ Related to adjustments. Debit-Decreases/Credit-Increases
- 9/ Reported by recipient/noncustodial entity only.
- 10/ Should equal the ending amount reported as net position on the Balance Sheet.
- 11/ Should tie to the Statement of Budgetary Resources, line 3A1, except for trust and special funds and during a continuing resolution.
- 12/ By definition, the only valid attribute domain value for this USSGL account is T - Nonexchange.

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SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2007 Reporting

| | | | | USSGL Account Attributes/1 | |
|-------------------------------------|--|-----------|---|----------------------------|-------------|
| | | | | Adjusted Trial Balance | |
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust./ Noncust. | Addl. Info. |
| Revenue Activity: | | | | | |
| Sources of Cash Collections: | | | | | |
| 1 | Individual Income and FICA/SECA Taxes | | | | |
| 1 | E | 5800 | Tax Revenue Collected | S | |
| 2 | Corporate Income Taxes | | | | |
| 2 | E | 5800 | Tax Revenue Collected | S | |
| 3 | Excise Taxes | | | | |
| 3 | E | 5800 | Tax Revenue Collected | S | |
| 4 | Estate and Gift Taxes | | | | |
| 4 | E | 5800 | Tax Revenue Collected | S | |
| 5 | Federal Unemployment Taxes | | | | |
| 5 | E | 5800 | Tax Revenue Collected | S | |
| 6 | Custom Duties | | | | |
| 6 | E | 5800 | Tax Revenue Collected | S | |
| 7 | Miscellaneous | | | | |
| 7 | E-B | 1310 | Accounts Receivable | S | 3, 4 |
| 7 | E-B | 1319 | Allowance for Loss on Accounts Receivable | S | 3, 4 |
| 7 | E-B | 1340 | Interest Receivable | S | 2, 3 |
| 7 | E-B | 1349 | Allowance for Loss on Interest Receivable | S | 2, 3 |
| 7 | E-B | 1360 | Penalties, Fines, and Administrative Fees Receivable | S | 3 |
| 7 | E-B | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees R | S | 3 |
| 7 | E | 5310 | Interest Revenue - Other | S | |
| 7 | E | 5311 | Interest Revenue - Investments | S | |
| 7 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | S | |
| 7 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | S | |

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USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2007 Reporting

| | | | | USSGL Account Attributes/1 | |
|------------------------------------|--|-----------|---|----------------------------|-------------|
| | | | | Adjusted Trial Balance | |
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust./ Noncust. | Addl. Info. |
| 7 | E | 5318 | Contra Revenue for Interest Revenue - Investments | S | |
| 7 | E | 5319 | Contra Revenue for Interest Revenue - Other | S | |
| 7 | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | S | |
| 7 | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | S | |
| 7 | E | 5600 | Donated Revenue - Financial Resources | S | |
| 7 | E | 5609 | Contra Revenue for Donations - Financial Resources | S | |
| 7 | E | 5800 | Tax Revenue Collected | S | |
| 7 | E | 5900 | Other Revenue | S | |
| 7 | E | 5909 | Contra Revenue for Other Revenue | S | |
| | | | | | |
| 8 | Total Cash Collections | | | | |
| 8 | CALC (1.. 7) | | | | |
| | | | | | |
| 9 | Accrual Adjustments | | | | |
| 9 | E-B | 1310 | Accounts Receivable | S | |
| 9 | E-B | 1319 | Allowance for Loss on Accounts Receivable | S | |
| 9 | E-B | 1340 | Interest Receivable | S | |
| 9 | E-B | 1349 | Allowance for Loss on Interest Receivable | S | |
| 9 | E-B | 1360 | Penalties, Fines, and Administrative Fees Receivable | S | |
| 9 | E-B | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees R | S | |
| 9 | E-B | 2110 | Accounts Payable | S | 5 |
| 9 | E | 5801 | Tax Revenue Accrual Adjustment | S | |
| 9 | E | 5809 | Contra Revenue for Taxes | S | |
| | | | | | |
| 10 | Total Custodial Revenue | | | | |
| 10 | CALC (8 + 9) | | | | |
| | | | | | |
| | | | | | |
| Disposition of Collections: | | | | | |
| | | | | | |
| 11 | Transferred to Others (by Recipient): | | | | |
| 11 | E-B | 2110 | Accounts Payable | S | 6 |
| 11 | E-B | 2980 | Custodial Liability | S | 7, 8, 9 |
| 11 | E | 5890 | Tax Revenue Refunds | S | |

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SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2007 Reporting

| | | | | USSGL Account Attributes/1 | |
|--------------------------|--|-----------|--|----------------------------|-------------|
| | | | | Adjusted Trial Balance | |
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust./ Noncust. | Addl. Info. |
| 11 | E | 5990 | Collections for Others | S | 7, 9 |
| 11 | E | 5998 | Custodial Collections Transferred Out to a Treasury Account | S | |
| 11 | E | 6330 | Other Interest Expenses | S | |
| | | | | | |
| 12 | (Increase)/Decrease in Amount Yet To Be Transferred (+/-) | | | | |
| 12 | E | 5991 | Accrued Collections for Others | S | 9 |
| <i>"Optional Method"</i> | | | | | |
| 12 | E-B | 2980 | Custodial Liability | S | 3, 9, 10 |
| | | | | | |
| 13 | Refunds and Other Payments | | | | |
| 13 | E-B | 2110 | Accounts Payable | S | 5 |
| 13 | E | 5890 | Tax Revenue Refunds | S | |
| 13 | E | 6330 | Other Interest Expenses | S | |
| 13 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | S | 12 |
| | | | | | |
| 14 | Retained by the Reporting Entity | | | | |
| 14 | CALC (10 - 11 - 12 - 13) | | | | |
| <i>"Optional Method"</i> | | | | | |
| 14 | CALC (10 - 11 + 12 - 13) | | | | |
| | | | | | |
| 15 | Net Custodial Activity | | | | |
| 15 | CALC (10 - 11 - 12 - 13 - 14) | | | | 11 |
| <i>"Optional Method"</i> | | | | | |
| 15 | CALC (10 - 11 + 12 - 13 - 14) | | | | 11 |
| | | | | | |

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SECTION V

Footnotes and Additional Information:

Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See amendments to OMB Circular No. A-136 "Financial Reporting Requirements," and "FASAB SFFAS No. 7 "Accounting for Revenue and Other Financing Sources," paragraph 45). If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See amendments to OMB Circular No. A-136.)

Footnotes:

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ Related to interest revenue.

3/ (Increase)/Decrease

4/ Related to other revenue.

5/ Related to tax revenue refunded and custodial interest expense

6/ Related to tax revenue refunds.

7/ If the balance of USSGL account 5990 is used to get the amount of cash collected for others, then USSGL account 2980 should not be used. USSGL account 2980 is included on the crosswalk as an alternative to using USSGL account 5990.

8/ Cash collections only - from debits to 2980.

9/ By definition, the USSGL account can only have this USSGL account attribute domain.

10/ Amount yet to be collected.

11/ Must equal zero.

12/ This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement.

U.S. Government Standard General Ledger

SECTION VI. USSGL Crosswalks - Reclassified Statements

This section includes crosswalks for use in fiscal 2007. 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 630, dated May 30, 2007.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

Lines appearing in boldface type indicate early implemented USSGL accounts.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by FMS:

| Fiscal 2007 Reporting: | <u>Page Number</u> |
|---|---------------------------|
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| • USSGL Crosswalk Reclassified Statement of Net Cost..... | VI - 19 |
| • USSGL Crosswalk Reclassified Statement of Changes in Net Position | VI - 27 |

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SECTION VI

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute/1 Federal/ NonFederal/2 | Addl. Info. |
|------------|---------------------------------------|-------------|--|---|-------------|
| 1 | Assets: | | | | |
| 2 | Non-Federal | | | | |
| 2.1 | Cash and Other Monetary Assets | | | | |
| 2.1 | E | 1110 | Undeposited Collections | N | |
| 2.1 | E | 1120 | Imprest Funds | N | |
| 2.1 | E | 1130 | Funds Held by the Public | N | |
| 2.1 | E | 1190 | Other Cash | N | |
| 2.1 | E | 1195 | Other Monetary Assets | N | |
| 2.1 | E | 1200 | Foreign Currency | N | |
| 2.1 | E | 1531 | Seized Monetary Instruments | N | |
| 2.1 | E | 1532 | Seized Cash Deposited | N | |
| 2.2 | Accounts and Taxes Receivable | | | | |
| 2.2 | E | 1310 | Accounts Receivable | N | |
| 2.2 | E | 1319 | Allowance for Loss on Accounts Receivable | N | |
| 2.2 | E | 1320 | Employment Benefit Contributions Receivable | N | |
| 2.2 | E | 1325 | Taxes Receivable | N | |
| 2.2 | E | 1329 | Allowance for Loss on Taxes Receivable | N | |
| 2.2 | E | 1340 | Interest Receivable | N | 4 |
| 2.2 | E | 1349 | Allowance for Loss on Interest Receivable | N | 4 |
| 2.2 | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | N | 4 |
| 2.2 | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | N | 4 |
| 2.3 | Loans Receivable | | | | |
| 2.3 | E | 1340 | Interest Receivable | N | 5 |
| 2.3 | E | 1349 | Allowance for Loss on Interest Receivable | N | 5 |
| 2.3 | E | 1350 | Loans Receivable | N | |
| 2.3 | E | 1359 | Allowance for Loss on Loans Receivable | N | |
| 2.3 | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | N | 5 |
| 2.3 | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | N | 5 |
| 2.3 | E | 1399 | Allowance for Subsidy | N | |

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute/1 Federal/ NonFederal/2 | Addl. Info. |
|------------|---------------------------------------|-------------|---|---|-------------|
| 2.3 | E | 1551 | Foreclosed Property | N | |
| 2.3 | E | 1559 | Foreclosed Property - Allowance | N | |
| 2.4 | Inventory and Related Property | | | | |
| 2.4 | E | 1511 | Operating Materials and Supplies Held for Use | N | |
| 2.4 | E | 1512 | Operating Materials and Supplies Held in Reserve for Future Use | N | |
| 2.4 | E | 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | N | |
| 2.4 | E | 1514 | Operating Materials and Supplies Held for Repair | N | |
| 2.4 | E | 1519 | Operating Materials and Supplies - Allowance | N | |
| 2.4 | E | 1521 | Inventory Purchased for Resale | N | |
| 2.4 | E | 1522 | Inventory Held in Reserve for Future Sale | N | |
| 2.4 | E | 1523 | Inventory Held for Repair | N | |
| 2.4 | E | 1524 | Inventory - Excess, Obsolete, and Unserviceable | N | |
| 2.4 | E | 1525 | Inventory - Raw Materials | N | |
| 2.4 | E | 1526 | Inventory - Work-in-Process | N | |
| 2.4 | E | 1527 | Inventory - Finished Goods | N | |
| 2.4 | E | 1529 | Inventory - Allowance | N | |
| 2.4 | E | 1541 | Forfeited Property Held for Sale | N | |
| 2.4 | E | 1542 | Forfeited Property Held for Donation or Use | N | |
| 2.4 | E | 1549 | Forfeited Property - Allowance | N | |
| 2.4 | E | 1561 | Commodities Held Under Price Support and Stabilization Support Programs | N | |
| 2.4 | E | 1569 | Commodities - Allowance | N | |
| 2.4 | E | 1571 | Stockpile Materials Held in Reserve | N | |
| 2.4 | E | 1572 | Stockpile Materials Held for Sale | N | |
| 2.4 | E | 1591 | Other Related Property | N | |
| 2.4 | E | 1599 | Other Related Property - Allowance | N | |
| 2.5 | Property, Plant, and Equipment | | | | |
| 2.5 | E | 1711 | Land and Land Rights | N | |
| 2.5 | E | 1712 | Improvements to Land | N | |
| 2.5 | E | 1719 | Accumulated Depreciation on Improvements to Land | N | |
| 2.5 | E | 1720 | Construction-in-Progress | N | |

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute/1 Federal/ NonFederal/2 | Addl. Info. |
|------------|------------|-------------|--|---|-------------|
| 2.5 | E | 1730 | Buildings, Improvements, and Renovations | N | |
| 2.5 | E | 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | N | |
| 2.5 | E | 1740 | Other Structures and Facilities | N | |
| 2.5 | E | 1749 | Accumulated Depreciation on Other Structures and Facilities | N | |
| 2.5 | E | 1750 | Equipment | N | |
| 2.5 | E | 1759 | Accumulated Depreciation on Equipment | N | |
| 2.5 | E | 1810 | Assets Under Capital Lease | N | |
| 2.5 | E | 1819 | Accumulated Depreciation on Assets Under Capital Lease | N | |
| 2.5 | E | 1820 | Leasehold Improvements | N | |
| 2.5 | E | 1829 | Accumulated Amortization on Leasehold Improvements | N | |
| 2.5 | E | 1830 | Internal-Use Software | N | |
| 2.5 | E | 1832 | Internal-Use Software in Development | N | |
| 2.5 | E | 1839 | Accumulated Amortization on Internal-Use Software | N | |
| 2.5 | E | 1840 | Other Natural Resources | N | |
| 2.5 | E | 1849 | Allowance for Depletion | N | |
| 2.5 | E | 1890 | Other General Property, Plant, and Equipment | N | |
| 2.5 | E | 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | N | |
| 2.6 | | | Securities and Investments | | |
| 2.6 | E | 1340 | Interest Receivable | N | 6 |
| 2.6 | E | 1349 | Allowance for Loss on Interest Receivable | N | 6 |
| 2.6 | E | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | 11 |
| 2.6 | E | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | 11 |
| 2.6 | E | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | 11 |
| 2.6 | E | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | 11 |
| 2.6 | E | 1618 | Market Adjustment - Investments | N | |
| 2.6 | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | N | |
| 2.6 | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | N | |
| 2.6 | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | N | |
| 2.6 | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | N | |

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute/1 Federal/ NonFederal/2 | Addl. Info. |
|------------|-----------------------------------|-------------|--|---|-------------|
| 2.6 | E | 1690 | Other Investments | N | |
| 2.7 | Other Assets | | | | |
| 2.7 | E | 1410 | Advances and Prepayments | N | |
| 2.7 | E | 1990 | Other Assets | N | |
| 2.8 | Total Non-Federal Assets | | | | |
| 2.8 | CALC (2.1 .. 2.7) | | | | |
| 3 | Federal | | | | |
| 3.1 | Fund Balance With Treasury | | | | |
| 3.1 | E | 1010 | Fund Balance With Treasury | | |
| 3.2 | Federal Investments (RC 1) | | | | |
| 3.2 | E | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 3.2 | E | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 3.2 | E | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 3.2 | E | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 3.2 | E | 1618 | Market Adjustment - Investments | F | |
| 3.2 | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | F | |
| 3.2 | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | F | |
| 3.2 | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | F | |
| 3.2 | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | F | |
| 3.2 | E | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | |
| 3.2 | E | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | |
| 3.2 | E | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | |
| 3.2 | E | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F | |

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute/1 Federal/ NonFederal/2 | Addl. Info. |
|-------------|---|-------------|--|---|-------------|
| 3.2 | E | 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F | |
| 3.2 | E | 1690 | Other Investments | F | |
| 3.3 | Accounts Receivable (RC 22) | | | | 3 |
| 3.3 | E | 1310 | Accounts Receivable | F | |
| 3.3 | E | 1319 | Allowance for Loss on Accounts Receivable | F | |
| 3.4 | Interest Receivable (RC 2) | | | | 3 |
| 3.4 | E | 1340 | Interest Receivable | F | |
| 3.4 | E | 1349 | Allowance for Loss on Interest Receivable | F | |
| 3.5 | Loans Receivable (RC 17) | | | | 3 |
| 3.5 | E | 1350 | Loans Receivable | F | |
| 3.5 | E | 1359 | Allowance for Loss on Loans Receivable | F | |
| 3.6 | Transfers Receivable (RC 27) | | | | 3 |
| 3.6 | E | 1330 | Receivable for Transfers of Currently Invested Balances | F | |
| 3.6 | E | 1335 | Expenditure Transfers Receivable | F | |
| 3.7 | Benefit Program Contributions Receivable (RC 21) | | | | 3 |
| 3.7 | E | 1320 | Employment Benefit Contributions Receivable | F | |
| 3.8 | Advances to Others and Prepayments (RC 23) | | | | 3 |
| 3.8 | E | 1410 | Advances and Prepayments | F | |
| 3.9 | Other Assets (Without Reciprocals) (RC 29) | | | | 3 |
| 3.9 | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | F | |
| 3.9 | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | F | |
| 3.9 | E | 1921 | Receivable From Appropriations | F | 7 |
| 3.9 | E | 1990 | Other Assets | F | |
| 3.10 | Total Federal Assets | | | | |

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute/1 Federal/ NonFederal/2 | Addl. Info. |
|------------|--|-------------|---|---|-------------|
| 3.10 | CALC (3.1 .. 3.9) | | | | |
| 4 | Total Assets | | | | |
| 4 | CALC (2.8 + 3.10) | | | | |
| 5 | Liabilities: | | | | |
| 6 | Non-Federal | | | | |
| 6.1 | Accounts Payable | | | | |
| 6.1 | E | 2110 | Accounts Payable | N | |
| 6.1 | E | 2120 | Disbursements in Transit | N | |
| 6.1 | E | 2140 | Accrued Interest Payable | N | 8 |
| 6.1 | E | 2960 | Accounts Payable From Canceled Appropriations | N | |
| 6.2 | Federal Debt Securities Held by the Public | | | | |
| 6.2 | E | 2140 | Accrued Interest Payable | N | 9 |
| 6.2 | E | 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 6.2 | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 6.2 | E | 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 6.2 | E | 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 6.3 | Federal Employee and Veteran Benefits Payable | | | | |
| 6.3 | E | 2190 | Other Liabilities With Related Budgetary Obligations | N | |
| 6.3 | E | 2213 | Employer Contributions and Payroll Taxes Payable | N | |
| 6.3 | E | 2215 | Other Post Employment Benefits Due and Payable | N | |
| 6.3 | E | 2216 | Pension Benefits Due and Payable to Beneficiaries | N | |
| 6.3 | E | 2217 | Benefit Premiums Payable to Carriers | N | |
| 6.3 | E | 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | N | |

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute/1 Federal/ NonFederal/2 | Addl. Info. |
|------------|---|-------------|---|---|-------------|
| 6.3 | E | 2290 | Other Unfunded Employment Related Liability | N | |
| 6.3 | E | 2610 | Actuarial Pension Liability | N | |
| 6.3 | E | 2620 | Actuarial Health Insurance Liability | N | |
| 6.3 | E | 2630 | Actuarial Life Insurance Liability | N | |
| 6.3 | E | 2650 | Actuarial FECA Liability | N | |
| 6.3 | E | 2690 | Other Actuarial Liabilities | N | |
| 6.4 | Environmental and Disposal Liabilities | | | | |
| 6.4 | E | 2995 | Estimated Cleanup Cost Liability | N | |
| 6.5 | Benefits Due and Payable | | | | |
| 6.5 | E | 2160 | Entitlement Benefits Due and Payable | N | |
| 6.6 | Loan Guarantee Liabilities | | | | |
| 6.6 | E | 2180 | Loan Guarantee Liability | N | |
| 6.7 | Insurance Programs | | | | |
| 6.7 | E | 2690 | Other Actuarial Liabilities | N | 10 |
| 6.8 | Other Liabilities | | | | |
| 6.8 | E | 2130 | Contract Holdbacks | N | |
| 6.8 | E | 2190 | Other Liabilities With Related Budgetary Obligations | N | |
| 6.8 | E | 2210 | Accrued Funded Payroll and Leave | N | |
| 6.8 | E | 2211 | Withholdings Payable | N | |
| 6.8 | E | 2220 | Unfunded Leave | N | |
| 6.8 | E | 2310 | Liability for Advances and Prepayments | N | |
| 6.8 | E | 2320 | Other Deferred Revenue | N | |
| 6.8 | E | 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | N | |
| 6.8 | E | 2540 | Participation Certificates | N | |
| 6.8 | E | 2590 | Other Debt | N | |
| 6.8 | E | 2910 | Prior Liens Outstanding on Acquired Collateral | N | |
| 6.8 | E | 2920 | Contingent Liabilities | N | |

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute/1 Federal/ NonFederal/2 | Addl. Info. |
|------------|--------------------------------------|-------------|---|---|-------------|
| 6.8 | E | 2940 | Capital Lease Liability | N | |
| 6.8 | E | 2980 | Custodial Liability | N | |
| 6.8 | E | 2990 | Other Liabilities Without Related Budgetary Obligations | N | |
| 6.9 | Total Non-Federal Liabilities | | | | |
| 6.9 | CALC (6.1 .. 6.8) | | | | |
| 7 | Federal | | | | |
| 7.1 | Accounts Payable (RC 22) | | | | |
| 7.1 | E | 2110 | Accounts Payable | F | 3 |
| 7.1 | E | 2120 | Disbursements in Transit | F | |
| 7.1 | E | 2130 | Contract Holdbacks | F | |
| 7.1 | E | 2190 | Other Liabilities With Related Budgetary Obligations | F | |
| 7.1 | E | 2990 | Other Liabilities Without Related Budgetary Obligations | F | |
| 7.2 | Federal Debt (RC 1) | | | | |
| 7.2 | E | 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | F | 3 |
| 7.2 | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |
| 7.2 | E | 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |
| 7.2 | E | 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |
| 7.2 | E | 2540 | Participation Certificates | F | |
| 7.3 | Interest Payable (RC 2) | | | | |
| 7.3 | E | 2140 | Accrued Interest Payable | F | 3 |
| 7.4 | Loans Payable (RC 17) | | | | |
| 7.4 | E | 2510 | Principal Payable to the Bureau of the Public Debt | F | 3 |
| 7.4 | E | 2520 | Principal Payable to the Federal Financing Bank | F | |

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute/1 Federal/ NonFederal/2 | Addl. Info. |
|------------|--|-------------|---|---|-------------|
| 7.4 | E | 2590 | Other Debt | F | |
| 7.5 | Transfers Payable (RC 27) | | | | 3 |
| 7.5 | E | 2150 | Payable for Transfers of Currently Invested Balances | F | |
| 7.5 | E | 2155 | Expenditure Transfers Payable | F | |
| 7.6 | Benefit Program Contributions Payable (RC 21) | | | | 3 |
| 7.6 | E | 2213 | Employer Contributions and Payroll Taxes Payable | F | |
| 7.6 | E | 2215 | Other Post Employment Benefits Due and Payable | F | |
| 7.6 | E | 2225 | Unfunded FECA Liability | F | |
| 7.6 | E | 2290 | Other Unfunded Employment Related Liability | F | |
| 7.7 | Advances From Others and Deferred Credits (RC 23) | | | | 3 |
| 7.7 | E | 2310 | Liability for Advances and Prepayments | F | |
| 7.7 | E | 2320 | Other Deferred Revenue | F | |
| 7.8 | Other Liabilities (Without Reciprocal) (RC 29) | | | | 3 |
| 7.8 | E | 2170 | Subsidy Payable to the Financing Account | F | |
| 7.8 | E | 2179 | Contra Liability for Subsidy Payable to the Financing Account | F | |
| 7.8 | E | 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | F | |
| 7.8 | E | 2940 | Capital Lease Liability | F | |
| 7.8 | E | 2950 | Liability for Subsidy Related to Undisbursed Loans | F | |
| 7.8 | E | 2960 | Accounts Payable From Canceled Appropriations | F | |
| 7.8 | E | 2970 | Resources Payable to Treasury | F | |
| 7.8 | E | 2980 | Custodial Liability | F | |
| 7.9 | Total Federal Liabilities | | | | |
| 7.9 | CALC (7.1 .. 7.8) | | | | |
| 8 | Total Liabilities | | | | |
| 8 | CALC (6.9 + 7.9) | | | | |

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute/1 Federal/ NonFederal/2 | Addl. Info. |
|------------|---|-------------|--|---|-------------|
| 9 | Net Position: | | | | |
| 9.1 | Net Position - Non earmarked Funds | | | | |
| 9.1 | B | 3100 | Unexpended Appropriations - Cumulative | | |
| 9.1 | E | 3101 | Unexpended Appropriations - Appropriations Received | | |
| 9.1 | E | 3102 | Unexpended Appropriations - Transfers-In | F | |
| 9.1 | E | 3103 | Unexpended Appropriations - Transfers-Out | F | |
| 9.1 | E | 3106 | Unexpended Appropriations - Adjustments | | |
| 9.1 | E | 3107 | Unexpended Appropriations - Used | | |
| 9.1 | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | |
| 9.1 | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | |
| 9.1 | B | 3310 | Cumulative Results of Operations | | |
| 9.1 | E | 5100 | Revenue From Goods Sold | F/N | |
| 9.1 | E | 5109 | Contra Revenue for Goods Sold | F/N | |
| 9.1 | E | 5200 | Revenue From Services Provided | F/N | |
| 9.1 | E | 5209 | Contra Revenue for Services Provided | F/N | |
| 9.1 | E | 5310 | Interest Revenue - Other | F/N | |
| 9.1 | E | 5311 | Interest Revenue - Investments | F/N | |
| 9.1 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | |
| 9.1 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | |
| 9.1 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | |
| 9.1 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | |
| 9.1 | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F/N | |
| 9.1 | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F/N | |
| 9.1 | E | 5400 | Benefit Program Revenue | F/N | |
| 9.1 | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | |
| 9.1 | E | 5500 | Insurance and Guarantee Premium Revenue | N | |
| 9.1 | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | |
| 9.1 | E | 5600 | Donated Revenue - Financial Resources | N | |
| 9.1 | E | 5609 | Contra Revenue for Donations - Financial Resources | N | |
| 9.1 | E | 5610 | Donated Revenue - Nonfinancial Resources | N | |
| 9.1 | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | N | |

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| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute/1 Federal/ NonFederal/2 | Addl. Info. |
|----------|------------|-------------|---|---|-------------|
| 9.1 | E | 5700 | Expended Appropriations | | |
| 9.1 | E | 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | |
| 9.1 | E | 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | |
| 9.1 | E | 5720 | Financing Sources Transferred In Without Reimbursement | F | |
| 9.1 | E | 5730 | Financing Sources Transferred Out Without Reimbursement | F | |
| 9.1 | E | 5740 | Appropriated Earmarked Receipts Transferred In | F | |
| 9.1 | E | 5745 | Appropriated Earmarked Receipts Transferred Out | F | |
| 9.1 | E | 5750 | Expenditure Financing Sources - Transfers-In | F | |
| 9.1 | E | 5755 | Nonexpenditure Financing Sources - Transfers-In | F | |
| 9.1 | E | 5760 | Expenditure Financing Sources - Transfers-Out | F | |
| 9.1 | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out | F | |
| 9.1 | E | 5780 | Imputed Financing Sources | F | |
| 9.1 | E | 5790 | Other Financing Sources | F | |
| 9.1 | E | 5799 | Adjustment of Appropriations Used | | |
| 9.1 | E | 5800 | Tax Revenue Collected | F/N | |
| 9.1 | E | 5801 | Tax Revenue Accrual Adjustment | F/N | |
| 9.1 | E | 5809 | Contra Revenue for Taxes | F/N | |
| 9.1 | E | 5890 | Tax Revenue Refunds | F/N | |
| 9.1 | E | 5900 | Other Revenue | F/N | |
| 9.1 | E | 5909 | Contra Revenue for Other Revenue | F/N | |
| 9.1 | E | 5990 | Collections for Others | F/N | |
| 9.1 | E | 5991 | Accrued Collections for Others | F/N | |
| 9.1 | E | 5997 | Financing Sources Transferred In From Custodial Statement Collections | F | |
| 9.1 | E | 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | F | |
| 9.1 | E | 6100 | Operating Expenses/Program Costs | F/N | |
| 9.1 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | |
| 9.1 | E | 6199 | Adjustment to Subsidy Expense | N | |
| 9.1 | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | |
| 9.1 | E | 6320 | Interest Expenses on Securities | F/N | |

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SECTION VI

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute/1 Federal/ NonFederal/2 | Addl. Info. |
|------------|---------------------------------------|-------------|---|---|-------------|
| 9.1 | E | 6330 | Other Interest Expenses | F/N | |
| 9.1 | E | 6400 | Benefit Expense | F/N | |
| 9.1 | E | 6500 | Cost of Goods Sold | N | |
| 9.1 | E | 6600 | Applied Overhead | N | |
| 9.1 | E | 6610 | Cost Capitalization Offset | N | |
| 9.1 | E | 6710 | Depreciation, Amortization, and Depletion | N | |
| 9.1 | E | 6720 | Bad Debt Expense | F/N | |
| 9.1 | E | 6730 | Imputed Costs | F | |
| 9.1 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | |
| 9.1 | E | 6800 | Future Funded Expenses | F/N | |
| 9.1 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | |
| 9.1 | E | 6900 | Nonproduction Costs | F/N | |
| 9.1 | E | 7110 | Gains on Disposition of Assets - Other | N | |
| 9.1 | E | 7111 | Gains on Disposition of Investments | F/N | |
| 9.1 | E | 7112 | Gains on Disposition of Borrowings | F | |
| 9.1 | E | 7180 | Unrealized Gains | F/N | |
| 9.1 | E | 7190 | Other Gains | F/N | |
| 9.1 | E | 7210 | Losses on Disposition of Assets - Other | N | |
| 9.1 | E | 7211 | Losses on Disposition of Investments | F/N | |
| 9.1 | E | 7212 | Losses on Disposition of Borrowings | F | |
| 9.1 | E | 7280 | Unrealized Losses | F/N | |
| 9.1 | E | 7290 | Other Losses | F/N | |
| 9.1 | E | 7300 | Extraordinary Items | N | |
| 9.1 | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | F/N | |
| 9.1 | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | F/N | |
| 9.1 | E | 7500 | Distribution of Income - Dividend | F/N | |
| 9.1 | E | 7600 | Changes in Actuarial Liability | N | |
| 9.2 | Net Position - Earmarked Funds | | | | |
| 9.2 | B | 3100 | Unexpended Appropriations - Cumulative | | |
| 9.2 | E | 3101 | Unexpended Appropriations - Appropriations Received | | |

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute/1 Federal/ NonFederal/2 | Addl. Info. |
|----------|------------|-------------|--|---|-------------|
| 9.2 | E | 3102 | Unexpended Appropriations - Transfers-In | F | |
| 9.2 | E | 3103 | Unexpended Appropriations - Transfers-Out | F | |
| 9.2 | E | 3106 | Unexpended Appropriations - Adjustments | | |
| 9.2 | E | 3107 | Unexpended Appropriations - Used | | |
| 9.2 | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | |
| 9.2 | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | |
| 9.2 | B | 3310 | Cumulative Results of Operations | | |
| 9.2 | E | 5100 | Revenue From Goods Sold | F/N | |
| 9.2 | E | 5109 | Contra Revenue for Goods Sold | F/N | |
| 9.2 | E | 5200 | Revenue From Services Provided | F/N | |
| 9.2 | E | 5209 | Contra Revenue for Services Provided | F/N | |
| 9.2 | E | 5310 | Interest Revenue - Other | F/N | |
| 9.2 | E | 5311 | Interest Revenue - Investments | F/N | |
| 9.2 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | |
| 9.2 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | |
| 9.2 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | |
| 9.2 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | |
| 9.2 | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F/N | |
| 9.2 | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F/N | |
| 9.2 | E | 5400 | Benefit Program Revenue | F/N | |
| 9.2 | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | |
| 9.2 | E | 5500 | Insurance and Guarantee Premium Revenue | N | |
| 9.2 | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | |
| 9.2 | E | 5600 | Donated Revenue - Financial Resources | N | |
| 9.2 | E | 5609 | Contra Revenue for Donations - Financial Resources | N | |
| 9.2 | E | 5610 | Donated Revenue - Nonfinancial Resources | N | |
| 9.2 | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | N | |
| 9.2 | E | 5700 | Expended Appropriations | | |
| 9.2 | E | 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | |
| 9.2 | E | 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | |

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute/1 Federal/ NonFederal/2 | Addl. Info. |
|----------|------------|-------------|---|---|-------------|
| 9.2 | E | 5720 | Financing Sources Transferred In Without Reimbursement | F | |
| 9.2 | E | 5730 | Financing Sources Transferred Out Without Reimbursement | F | |
| 9.2 | E | 5740 | Appropriated Earmarked Receipts Transferred In | F | |
| 9.2 | E | 5745 | Appropriated Earmarked Receipts Transferred Out | F | |
| 9.2 | E | 5750 | Expenditure Financing Sources - Transfers-In | F | |
| 9.2 | E | 5755 | Nonexpenditure Financing Sources - Transfers-In | F | |
| 9.2 | E | 5760 | Expenditure Financing Sources - Transfers-Out | F | |
| 9.2 | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out | F | |
| 9.2 | E | 5780 | Imputed Financing Sources | F | |
| 9.2 | E | 5790 | Other Financing Sources | F | |
| 9.2 | E | 5799 | Adjustment of Appropriations Used | | |
| 9.2 | E | 5800 | Tax Revenue Collected | F/N | |
| 9.2 | E | 5801 | Tax Revenue Accrual Adjustment | F/N | |
| 9.2 | E | 5809 | Contra Revenue for Taxes | F/N | |
| 9.2 | E | 5890 | Tax Revenue Refunds | F/N | |
| 9.2 | E | 5900 | Other Revenue | F/N | |
| 9.2 | E | 5909 | Contra Revenue for Other Revenue | F/N | |
| 9.2 | E | 5990 | Collections for Others | F/N | |
| 9.2 | E | 5991 | Accrued Collections for Others | F/N | |
| 9.2 | E | 5997 | Financing Sources Transferred In From Custodial Statement Collections | F | |
| 9.2 | E | 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | F | |
| 9.2 | E | 6100 | Operating Expenses/Program Costs | F/N | |
| 9.2 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | |
| 9.2 | E | 6199 | Adjustment to Subsidy Expense | N | |
| 9.2 | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | |
| 9.2 | E | 6320 | Interest Expenses on Securities | F/N | |
| 9.2 | E | 6330 | Other Interest Expenses | F/N | |
| 9.2 | E | 6400 | Benefit Expense | F/N | |
| 9.2 | E | 6500 | Cost of Goods Sold | N | |
| 9.2 | E | 6600 | Applied Overhead | N | |

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute/1 Federal/ NonFederal/2 | Addl. Info. |
|-----------|---|-------------|---|---|-------------|
| 9.2 | E | 6610 | Cost Capitalization Offset | N | |
| 9.2 | E | 6710 | Depreciation, Amortization, and Depletion | N | |
| 9.2 | E | 6720 | Bad Debt Expense | F/N | |
| 9.2 | E | 6730 | Imputed Costs | F | |
| 9.2 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | |
| 9.2 | E | 6800 | Future Funded Expenses | F/N | |
| 9.2 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | |
| 9.2 | E | 6900 | Nonproduction Costs | F/N | |
| 9.2 | E | 7110 | Gains on Disposition of Assets - Other | N | |
| 9.2 | E | 7111 | Gains on Disposition of Investments | F/N | |
| 9.2 | E | 7112 | Gains on Disposition of Borrowings | F | |
| 9.2 | E | 7180 | Unrealized Gains | F/N | |
| 9.2 | E | 7190 | Other Gains | F/N | |
| 9.2 | E | 7210 | Losses on Disposition of Assets - Other | N | |
| 9.2 | E | 7211 | Losses on Disposition of Investments | F/N | |
| 9.2 | E | 7212 | Losses on Disposition of Borrowings | F | |
| 9.2 | E | 7280 | Unrealized Losses | F/N | |
| 9.2 | E | 7290 | Other Losses | F/N | |
| 9.2 | E | 7300 | Extraordinary Items | N | |
| 9.2 | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | F/N | |
| 9.2 | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | F/N | |
| 9.2 | E | 7500 | Distribution of Income - Dividend | F/N | |
| 9.2 | E | 7600 | Changes in Actuarial Liability | N | |
| 10 | Total Net Position | | | | |
| 10 | CALC (9.1 + 9.2) | | | | |
| 11 | Total Liabilities and Net Position | | | | |
| 11 | CALC (8 + 10) | | | | |

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SECTION VI

Footnotes and Additional Information:

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ The USSGL account attribute domain "F" excludes intradepartmental amounts.
- 3/ 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.
- 4/ Related to accounts and taxes receivable.
- 5/ Related to loans receivable.
- 6/ Related to investments.
- 7/ Do not use without permission from Treasury or OMB.
- 8/ Related to accounts payable.
- 9/ Related to interest on the debt.
- 10/ Other than VA benefits.
- 11/ Related to Government Account Series securities purchased using deposit funds.

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USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | | Addl. Info. |
|------------|--|-------------|--|----------------------------|------------------|-------------|
| | | | | Fed. / NonFed. /2 | Exch. / Nonexch. | |
| 1 | Gross Cost | | | | | |
| 2 | Non-Federal Gross Cost | | | | | |
| 2 | E | 6100 | Operating Expenses/Program Costs | N | | |
| 2 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | N | | |
| 2 | E | 6199 | Adjustment to Subsidy Expense | N | | |
| 2 | E | 6320 | Interest Expenses on Securities | N | | |
| 2 | E | 6330 | Other Interest Expenses | N | | |
| 2 | E | 6400 | Benefit Expense | N | | |
| 2 | E | 6500 | Cost of Goods Sold | N | | |
| 2 | E | 6600 | Applied Overhead | N | | |
| 2 | E | 6610 | Cost Capitalization Offset | N | | |
| 2 | E | 6710 | Depreciation, Amortization, and Depletion | N | | |
| 2 | E | 6720 | Bad Debt Expense | N | | |
| 2 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | N | | |
| 2 | E | 6800 | Future Funded Expenses | N | | |
| 2 | E | 6900 | Nonproduction Costs | N | | |
| 2 | E | 7210 | Losses on Disposition of Assets - Other | N | X | |
| 2 | E | 7211 | Losses on Disposition of Investments | N | X | |
| 2 | E | 7280 | Unrealized Losses | N | X | |
| 2 | E | 7290 | Other Losses | N | X | |
| 2 | E | 7300 | Extraordinary Items | N | | |
| 2 | E | 7500 | Distribution of Income - Dividend | N | X | |
| 2 | E | 7600 | Changes in Actuarial Liability | N | | |
| 3 | Interest on Debt Held by the Public | | | | | 4 |
| 4 | Total Non-Federal Gross Cost | | | | | |
| 4 | CALC (2 + 3) | | | | | |
| 5 | Federal Gross Cost | | | | | |
| 5.1 | Benefit Program Costs (RC 26) | | | | | 3 |

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USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | | Addl. Info. |
|------------|--|-------------|---|----------------------------|------------------|-------------|
| | | | | Fed. / NonFed. /2 | Exch. / Nonexch. | |
| 5.1 | E | 6400 | Benefit Expense | F | | |
| 5.1 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | |
| 5.2 | Imputed Costs (RC 25) | | | | | 3 |
| 5.2 | E | 6730 | Imputed Costs | F | | |
| 5.3 | Buy/Sell Cost (RC 24) | | | | | 3 |
| 5.3 | E | 6100 | Operating Expenses/Program Costs | F | | |
| 5.3 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F | | |
| 5.3 | E | 6720 | Bad Debt Expense | F | | |
| 5.3 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F | | |
| 5.3 | E | 6800 | Future Funded Expenses | F | | |
| 5.3 | E | 6900 | Nonproduction Costs | F | | |
| 5.4 | Federal Securities Interest Expense (RC 3) | | | | | 3 |
| 5.4 | E | 6320 | Interest Expenses on Securities | F | | 4 |
| 5.4 | E | 7211 | Losses on Disposition of Investments | F | X | |
| 5.4 | E | 7280 | Unrealized Losses | F | X | |
| 5.5 | Borrowing and Other Interest Expense (RC 5) | | | | | 3 |
| 5.5 | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | |
| 5.5 | E | 6330 | Other Interest Expenses | F | | |
| 5.6 | Borrowing Losses (RC 6) | | | | | 3 |
| 5.6 | E | 7212 | Losses on Disposition of Borrowings | F | X | 4 |
| 5.6 | E | 7290 | Other Losses | F | X | |
| 6 | Total Federal Gross Cost | | | | | |
| | CALC (5.1 .. 5..6) | | | | | |

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USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | | Addl. Info. |
|----------|------------|-------------|---|----------------------------|------------------|-------------|
| | | | | Fed. / NonFed. /2 | Exch. / Nonexch. | |
| 7 | | | Department Total Gross Cost (The line item, departmental total gross cost, is the full cost (Federal and non-Federal) of all programs and/or entities of a department/agency.) | | | |
| 7 | E | 6100 | Operating Expenses/Program Costs | F/N | | |
| 7 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | | |
| 7 | E | 6199 | Adjustment to Subsidy Expense | N | | |
| 7 | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | |
| 7 | E | 6320 | Interest Expenses on Securities | F/N | | |
| 7 | E | 6330 | Other Interest Expenses | F/N | | |
| 7 | E | 6400 | Benefit Expense | F/N | | |
| 7 | E | 6500 | Cost of Goods Sold | N | | |
| 7 | E | 6600 | Applied Overhead | N | | |
| 7 | E | 6610 | Cost Capitalization Offset | N | | |
| 7 | E | 6710 | Depreciation, Amortization, and Depletion | N | | |
| 7 | E | 6720 | Bad Debt Expense | F/N | | |
| 7 | E | 6730 | Imputed Costs | F | | |
| 7 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | | |
| 7 | E | 6800 | Future Funded Expenses | F/N | | |
| 7 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | |
| 7 | E | 6900 | Nonproduction Costs | F/N | | |
| 7 | E | 7210 | Losses on Disposition of Assets - Other | N | X | |
| 7 | E | 7211 | Losses on Disposition of Investments | F/N | X | |
| 7 | E | 7212 | Losses on Disposition of Borrowings | F | X | |
| 7 | E | 7280 | Unrealized Losses | F/N | X | |
| 7 | E | 7290 | Other Losses | F/N | X | |
| 7 | E | 7300 | Extraordinary Items | N | | |
| 7 | E | 7500 | Distribution of Income - Dividend | N | X | |
| 7 | E | 7600 | Changes in Actuarial Liability | N | | |
| | | | CALC (2 + 5) | | | |
| 8 | | | Earned Revenue | | | |

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USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | | Addl. Info. |
|-------------|--|-------------|--|----------------------------|------------------|-------------|
| | | | | Fed. / NonFed. /2 | Exch. / Nonexch. | |
| 9 | Non-Federal Earned Revenue | | | | | |
| 9 | E | 5100 | Revenue From Goods Sold | N | X | |
| 9 | E | 5109 | Contra Revenue for Goods Sold | N | X | |
| 9 | E | 5200 | Revenue From Services Provided | N | X | |
| 9 | E | 5209 | Contra Revenue for Services Provided | N | X | |
| 9 | E | 5310 | Interest Revenue - Other | N | X | |
| 9 | E | 5311 | Interest Revenue - Investments | N | X | |
| 9 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | N | X | |
| 9 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | N | X | |
| 9 | E | 5318 | Contra Revenue for Interest Revenue - Investments | N | X | |
| 9 | E | 5319 | Contra Revenue for Interest Revenue - Other | N | X | |
| 9 | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | N | X | |
| 9 | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | N | X | |
| 9 | E | 5400 | Benefit Program Revenue | N | X | |
| 9 | E | 5409 | Contra Revenue for Benefit Program Revenue | N | X | |
| 9 | E | 5500 | Insurance and Guarantee Premium Revenue | N | X | |
| 9 | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | X | |
| 9 | E | 5900 | Other Revenue | N | X | |
| 9 | E | 5909 | Contra Revenue for Other Revenue | N | X | |
| 9 | E | 5990 | Collections for Others | N | X | |
| 9 | E | 5991 | Accrued Collections for Others | N | X | |
| 9 | E | 7110 | Gains on Disposition of Assets - Other | N | X | |
| 9 | E | 7111 | Gains on Disposition of Investments | N | X | |
| 9 | E | 7180 | Unrealized Gains | N | X | |
| 9 | E | 7190 | Other Gains | N | X | |
| 10 | Federal Earned Revenue | | | | | |
| 10.1 | Benefit Program Revenue (RC 26) | | | | | 3 |
| 10.1 | E | 5400 | Benefit Program Revenue | F | X | |
| 10.1 | E | 5409 | Contra Revenue for Benefit Program Revenue | F | X | |
| 10.2 | Buy/Sell Revenue (RC 24) | | | | | 3 |

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USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | | Addl. Info. |
|-------------|------------|-------------|--|----------------------------|------------------|-------------|
| | | | | Fed. / NonFed. /2 | Exch. / Nonexch. | |
| 10.2 | E | 5100 | Revenue From Goods Sold | F | X | |
| 10.2 | E | 5109 | Contra Revenue for Goods Sold | F | X | |
| 10.2 | E | 5200 | Revenue From Services Provided | F | X | |
| 10.2 | E | 5209 | Contra Revenue for Services Provided | F | X | |
| 10.2 | E | 5900 | Other Revenue | F | X | |
| 10.2 | E | 5909 | Contra Revenue for Other Revenue | F | X | |
| 10.3 | | | Federal Securities Interest Revenue (RC 3) | | | 3 |
| 10.3 | E | 5311 | Interest Revenue - Investments | F | X | |
| 10.3 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F | X | |
| 10.3 | E | 7111 | Gains on Disposition of Investments | F | X | |
| 10.3 | E | 7180 | Unrealized Gains | F | X | |
| 10.4 | | | Borrowing and Other Interest Revenue (RC 5) | | | 3 |
| 10.4 | E | 5310 | Interest Revenue - Other | F | X | |
| 10.4 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F | X | 4 |
| 10.4 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F | X | |
| 10.4 | E | 5319 | Contra Revenue for Interest Revenue - Other | F | X | |
| 10.5 | | | Borrowing Gains (RC 6) | | | 3 |
| 10.5 | E | 7112 | Gains on Disposition of Borrowings | F | X | 4 |
| 10.5 | E | 7190 | Other Gains | F | X | |
| 10.6 | | | Other Revenues Without Reciprocal (RC 29) | | | 3 |
| 10.6 | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F | X | |
| 10.6 | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F | X | |
| 10.6 | E | 5990 | Collections for Others | F | | |
| 10.6 | E | 5991 | Accrued Collections for Others | F | | |
| 11 | | | Total Federal Earned Revenue | | | |
| | | | CALC (10.1 .. 10.6) | | | |
| 12 | | | Department Total Earned Revenue | | | |

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USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | | Addl. Info. |
|-----------|------------|-------------------------------|--|----------------------------|------------------|-------------|
| | | | | Fed. / NonFed. /2 | Exch. / Nonexch. | |
| 12 | E | 5100 | Revenue From Goods Sold | F/N | X | |
| 12 | E | 5109 | Contra Revenue for Goods Sold | F/N | X | |
| 12 | E | 5200 | Revenue From Services Provided | F/N | X | |
| 12 | E | 5209 | Contra Revenue for Services Provided | F/N | X | |
| 12 | E | 5310 | Interest Revenue - Other | F/N | X | |
| 12 | E | 5311 | Interest Revenue - Investments | F/N | X | |
| 12 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | X | |
| 12 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | N | X | |
| 12 | E | 5318 | Contra Revenue for Interest Revenue - Investments | N | X | |
| 12 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | X | |
| 12 | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F/N | X | |
| 12 | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F/N | X | |
| 12 | E | 5400 | Benefit Program Revenue | F/N | X | |
| 12 | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | X | |
| 12 | E | 5500 | Insurance and Guarantee Premium Revenue | N | X | |
| 12 | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | X | |
| 12 | E | 5900 | Other Revenue | F/N | X | |
| 12 | E | 5909 | Contra Revenue for Other Revenue | F/N | X | |
| 12 | E | 5990 | Collections for Others | N | X | |
| 12 | E | 5991 | Accrued Collections for Others | N | X | |
| 12 | E | 7110 | Gains on Disposition of Assets - Other | N | X | |
| 12 | E | 7111 | Gains on Disposition of Investments | F/N | X | |
| 12 | E | 7112 | Gains on Disposition of Borrowings | F | X | |
| 12 | E | 7180 | Unrealized Gains | F/N | X | |
| 12 | E | 7190 | Other Gains | F/N | X | |
| | | CALC (9 + 10) | | | | |
| | | | | | | |
| 13 | | Net Cost of Operations | | | | |
| | | CALC (7 - 12) | | | | |
| | | | | | | |

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Footnotes and Additional Information:

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ USSGL account attribute domain "F" excludes intradepartmental amounts.

3/ 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.

4/ Department of the Treasury Only.

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USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attribute/1 | | Addl. Info. |
|------------|------------|---------------|--|---------------------------|-----------------|-------------|
| | | | | Fed./ NonFed./2 | Exch./ Nonexch. | |
| 1 | | | Beginning Net Position Balance | | | |
| 1 | B | 3100 | Unexpended Appropriations - Cumulative | | | |
| 1 | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | | |
| 1 | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | | 14 |
| 1 | B | 3310 | Cumulative Results of Operations | | | |
| 1 | E | 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | | |
| 1 | E | 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | | 14 |
| 1 | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | | | |
| 1 | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | | | 14 |
| | | | | | | |
| 2 | | | Non-Federal Prior Period Adjustments (Not Restated) | | | |
| 2 | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | N | | 15 |
| | | | | | | |
| 3 | | | Federal Prior Period Adjustments (Not Restated) (RC 29) | | | 3 |
| 3 | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | | 15 |
| 3 | E | 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | | 15 |
| 3 | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | F | | 15 |
| | | | | | | |
| 4 | | | Adjusted Beginning Net Position Balance | | | |
| 4 | | CALC (1..3) | | | | |
| | | | | | | |
| 5 | | | Non-Federal Nonexchange Revenue: | | | |
| | | | | | | |
| 5.1 | | | Individual Income Tax and Tax Withholdings | | | |
| 5.1 | E | 5800 | Tax Revenue Collected | N | T | 9, 13 |
| 5.1 | E | 5801 | Tax Revenue Accrual Adjustment | N | T | 9, 13 |
| 5.1 | E | 5809 | Contra Revenue for Taxes | N | T | 9, 13 |
| 5.1 | E | 5890 | Tax Revenue Refunds | N | T | 9, 13 |
| | | | | | | |
| 5.2 | | | Corporation Income Taxes | | | |

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USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attribute/1 | | Addl. Info. |
|------------|------------|---------------|--|---------------------------|-----------------|-------------|
| | | | | Fed./ NonFed./2 | Exch./ Nonexch. | |
| 5.2 | E | 5800 | Tax Revenue Collected | N | T | 5, 13 |
| 5.2 | E | 5801 | Tax Revenue Accrual Adjustment | N | T | 5, 13 |
| 5.2 | E | 5809 | Contra Revenue for Taxes | N | T | 5, 13 |
| 5.2 | E | 5890 | Tax Revenue Refunds | N | T | 5, 13 |
| 5.3 | | | Unemployment Taxes | | | |
| 5.3 | E | 5800 | Tax Revenue Collected | N | T | 11, 13 |
| 5.3 | E | 5801 | Tax Revenue Accrual Adjustment | N | T | 11, 13 |
| 5.3 | E | 5809 | Contra Revenue for Taxes | N | T | 11, 13 |
| 5.3 | E | 5890 | Tax Revenue Refunds | N | T | 11, 13 |
| 5.4 | | | Excise Taxes | | | |
| 5.4 | E | 5800 | Tax Revenue Collected | N | T | 8, 13 |
| 5.4 | E | 5801 | Tax Revenue Accrual Adjustment | N | T | 8, 13 |
| 5.4 | E | 5809 | Contra Revenue for Taxes | N | T | 8, 13 |
| 5.4 | E | 5890 | Tax Revenue Refunds | N | T | 8, 13 |
| 5.5 | | | Estate and Gift Taxes | | | |
| 5.5 | E | 5800 | Tax Revenue Collected | N | T | 7, 13 |
| 5.5 | E | 5801 | Tax Revenue Accrual Adjustment | N | T | 7, 13 |
| 5.5 | E | 5809 | Contra Revenue for Taxes | N | T | 7, 13 |
| 5.5 | E | 5890 | Tax Revenue Refunds | N | T | 7, 13 |
| 5.6 | | | Customs Duties | | | |
| 5.6 | E | 5800 | Tax Revenue Collected | N | T | 6, 13 |
| 5.6 | E | 5801 | Tax Revenue Accrual Adjustment | N | T | 6, 13 |
| 5.6 | E | 5809 | Contra Revenue for Taxes | N | T | 6, 13 |
| 5.6 | E | 5890 | Tax Revenue Refunds | N | T | 6, 13 |
| 5.7 | | | Other Taxes and Receipts | | | |
| 5.7 | E | 5310 | Interest Revenue - Other | N | T | |
| 5.7 | E | 5311 | Interest Revenue - Investments | N | T | |
| 5.7 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | N | T | |
| 5.7 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | N | T | |
| 5.7 | E | 5318 | Contra Revenue for Interest Revenue - Investments | N | T | |
| 5.7 | E | 5319 | Contra Revenue for Interest Revenue - Other | N | T | |
| 5.7 | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | N | T | |

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USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attribute/1 | | Addl. Info. |
|------------|------------|-----------------|--|---------------------------|-----------------|-------------|
| | | | | Fed./ NonFed./2 | Exch./ Nonexch. | |
| 5.7 | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | N | T | |
| 5.7 | E | 5400 | Benefit Program Revenue | N | T | |
| 5.7 | E | 5409 | Contra Revenue for Benefit Program Revenue | N | T | |
| 5.7 | E | 5600 | Donated Revenue - Financial Resources | N | T | 13 |
| 5.7 | E | 5609 | Contra Revenue for Donations - Financial Resources | N | T | 13 |
| 5.7 | E | 5610 | Donated Revenue - Nonfinancial Resources | N | T | 13 |
| 5.7 | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | N | T | 13 |
| 5.7 | E | 5800 | Tax Revenue Collected | N | T | 10, 13 |
| 5.7 | E | 5801 | Tax Revenue Accrual Adjustment | N | T | 10, 13 |
| 5.7 | E | 5809 | Contra Revenue for Taxes | N | T | 10, 13 |
| 5.7 | E | 5890 | Tax Revenue Refunds | N | T | 10, 13 |
| 5.7 | E | 5900 | Other Revenue | N | T | |
| 5.7 | E | 5909 | Contra Revenue for Other Revenue | N | T | |
| 5.7 | E | 5990 | Collections for Others | N | T | |
| 5.7 | E | 5991 | Accrued Collections for Others | N | T | |
| 5.7 | E | 7110 | Gains on Disposition of Assets - Other | N | T | |
| 5.7 | E | 7111 | Gains on Disposition of Investments | N | T | |
| 5.7 | E | 7180 | Unrealized Gains | N | T | |
| 5.7 | E | 7190 | Other Gains | N | T | |
| 5.7 | E | 7210 | Losses on Disposition of Assets - Other | N | T | |
| 5.7 | E | 7211 | Losses on Disposition of Investments | N | T | |
| 5.7 | E | 7280 | Unrealized Losses | N | T | |
| 5.7 | E | 7290 | Other Losses | N | T | |
| 5.7 | E | 7500 | Distribution of Income - Dividend | N | T | |
| 5.8 | | | Miscellaneous Earned Revenue | | | 4 |
| 5.9 | | | Total Non-Federal Nonexchange Revenue | | | |
| 5.9 | | CALC (5.1..5.8) | | | | |
| 6 | | | Federal Nonexchange Revenue: | | | |
| 6.1 | | | Federal Securities Interest Revenue (Nonexchange) (RC 03) | | | 3 |
| 6.1 | E | 5311 | Interest Revenue - Investments | F | T | |
| 6.1 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F | T | |
| 6.1 | E | 7111 | Gains on Disposition of Investments | F | T | |
| 6.1 | E | 7180 | Unrealized Gains | F | T | |

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USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attribute/1 | | Addl. Info. |
|------------|------------|-------------------|--|---------------------------|-----------------|-------------|
| | | | | Fed./ NonFed./2 | Exch./ Nonexch. | |
| 6.1 | E | 7211 | Losses on Disposition of Investments | F | T | |
| 6.1 | E | 7280 | Unrealized Losses | F | T | |
| 6.2 | | | Borrowings and Other Interest Revenue (Nonexchange) (RC 05 & RC 06) | | | 3 |
| 6.2 | E | 5310 | Interest Revenue - Other | F | T | |
| 6.2 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F | T | |
| 6.2 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F | T | |
| 6.2 | E | 5319 | Contra Revenue for Interest Revenue - Other | F | T | |
| 6.2 | E | 7112 | Gains on Disposition of Borrowings | F | T | |
| 6.2 | E | 7190 | Other Gains | F | T | |
| 6.2 | E | 7212 | Losses on Disposition of Borrowings | F | T | |
| 6.2 | E | 7290 | Other Losses | F | T | |
| 6.3 | | | Benefit Program Revenue (Nonexchange) (RC 26) | | | 3 |
| 6.3 | E | 5400 | Benefit Program Revenue | F | T | |
| 6.3 | E | 5409 | Contra Revenue for Benefit Program Revenue | F | T | |
| 6.4 | | | Other Taxes and Receipts (RC 29) | | | 3 |
| 6.4 | E | 5800 | Tax Revenue Collected | F | T | 13 |
| 6.4 | E | 5801 | Tax Revenue Accrual Adjustment | F | T | 13 |
| 6.4 | E | 5809 | Contra Revenue for Taxes | F | T | 13 |
| 6.4 | E | 5890 | Tax Revenue Refunds | F | T | 13 |
| 6.5 | | | Total Federal Nonexchange Revenue | | | |
| 6.5 | | CALC (6.1 .. 6.4) | | | | |
| 7 | | | Budgetary Financing Sources: | | | |
| 7.1 | | | Appropriations Received As Adjusted (recissions and other adjustments) (RC 29) | | | 3 |
| 7.1 | E | 3101 | Unexpended Appropriations - Appropriations Received | | | |
| 7.1 | E | 3106 | Unexpended Appropriations - Adjustments | | | |
| 7.2 | | | Appropriation of Unavailable Special or Trust Fund Receipts Transfers-in (RC 07) | | | 3 |
| 7.2 | E | 5740 | Appropriated Earmarked Receipts Transferred In | F | | |
| 7.3 | | | Appropriation of Unavailable Special or Trust Fund Receipts Transfers-out (RC 07) | | | 3 |
| 7.3 | E | 5745 | Appropriated Earmarked Receipts Transferred Out | F | | |

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| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attribute/1 | | Addl. Info. |
|------------|------------|-----------------|--|---------------------------|-----------------|-------------|
| | | | | Fed./ NonFed./2 | Exch./ Nonexch. | |
| 7.4 | | | Nonexpenditure Transfers-in of Unexpended Appropriations and Financing Sources (RC 08) | | | 3 |
| 7.4 | E | 3102 | Unexpended Appropriations - Transfers-In | F | | |
| 7.4 | E | 5755 | Nonexpenditure Financing Sources - Transfers-In | F | | |
| 7.5 | | | Nonexpenditure Transfers-out of Unexpended Appropriations and Financing Sources (RC 08) | | | 3 |
| 7.5 | E | 3103 | Unexpended Appropriations - Transfers-Out | F | | |
| 7.5 | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out | F | | |
| 7.6 | | | Expenditure Transfers-in of Financing Sources (RC 09) | | | 3 |
| 7.6 | E | 5750 | Expenditure Financing Sources - Transfers-In | F | | |
| 7.6 | E | 5997 | Financing Sources Transferred In From Custodial Statement Collections | F | | |
| 7.7 | | | Expenditure Transfers-out of Financing Sources (RC 09) | | | 3 |
| 7.7 | E | 5760 | Expenditure Financing Sources - Transfers-Out | F | | |
| 7.7 | E | 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | F | | |
| 7.8 | | | Other Financing Sources (RC 29) | | | 3 |
| 7.8 | E | 3107 | Unexpended Appropriations - Used | | | |
| 7.8 | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F | T | |
| 7.8 | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F | T | |
| 7.8 | E | 5700 | Expended Appropriations | | | |
| 7.8 | E | 5790 | Other Financing Sources | F | | |
| 7.8 | E | 5799 | Adjustment of Appropriations Used | | | |
| 7.8 | E | 5900 | Other Revenue | F | T | 12 |
| 7.8 | E | 5909 | Contra Revenue for Other Revenue | F | T | 12 |
| 7.8 | E | 5990 | Collections for Others | F | T | |
| 7.8 | E | 5991 | Accrued Collections for Others | F | T | |
| 7.8 | E | 7500 | Distribution of Income - Dividend | F | T | |
| 7.9 | | | Total Budgetary Financing Sources | | | |
| 7.9 | | CALC (7.1..7.8) | | | | |
| 8 | | | Other Financing Sources: | | | |
| 8.1 | | | Transfers-In Without Reimbursement (RC 18) | | | 3 |

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USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attribute/1 | | Addl. Info. |
|------------|--|---------------|---|---------------------------|-----------------|-------------|
| | | | | Fed./ NonFed./2 | Exch./ Nonexch. | |
| 8.1 | E | 5720 | Financing Sources Transferred In Without Reimbursement | F | | |
| 8.2 | Transfers-Out Without Reimbursement (RC 18) | | | | | 3 |
| 8.2 | E | 5730 | Financing Sources Transferred Out Without Reimbursement | F | | |
| 8.3 | Imputed Financing Sources (RC 25) | | | | | 3 |
| 8.3 | E | 5780 | Imputed Financing Sources | F | | |
| 8.4 | Total Other Financing Sources | | | | | |
| 8.4 | CALC (8.1 .. 8.3) | | | | | |
| 9 | Net Cost of Operations (+/-) | | | | | |
| 10 | Ending Net Position Balance | | | | | |
| 10 | Calc (4 + 5.9 + 6.5 + 7.9 + 8.4) + - 9) | | | | | |

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SECTION VI

Footnotes and Additional Information:

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ The USSGL account attribute domain "F" excludes intradepartmental amounts.
- 3/ 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.
- 4/ As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.
- 5/ Related to corporation income tax - Department of The Treasury.
- 6/ Related to custom duties - Department of Homeland Security.
- 7/ Related to estate and gift taxes - Department of the Treasury only.
- 8/ Related to excise taxes.
- 9/ Related to individual income tax and tax withholdings - Department of the Treasury only.
- 10/ Related to other taxes.
- 11/ Related to unemployment taxes.
- 12/ This account is associated with RC 24 rather than RC 29.
- 13/ By definition, the only valid attribute domain value for this USSGL account is T - Nonexchange.
- 14/ Related to amounts restated.
- 15/ Related to amounts not restated.

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