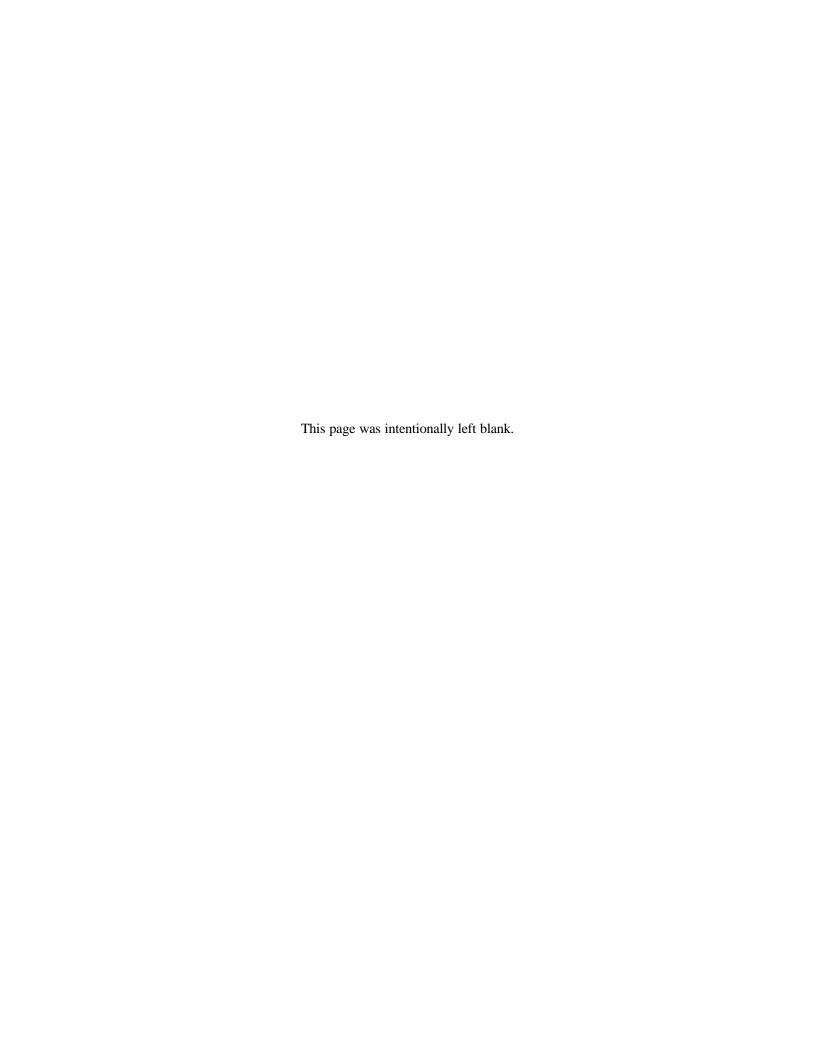
U.S. GOVERNMENT STANDARD GENERAL LEDGER

Supplement No. S2 Treasury Financial Manual



U.S. Standard General Ledger Division
Financial Management Service





Treasury Financial Manual

Transmittal Letter No. S2 03-02

Volume I

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

Subject: U.S. Government Standard General Ledger

1. Purpose

This transmittal letter revises the U.S. Government Standard General Ledger (USSGL). It replaces Sections III, IV, and V. It adds Section VI.

2. Changes to the USSGL

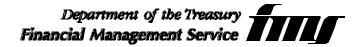
Summary of Changes—This section highlights changes made throughout the document since the last formal publication, S2-03-01, June 2003.

Section III: Account Transactions—This section provides corrections and updates to transactions issued in previous releases and includes transactions for new USSGL accounts effective October 1, 2003, for fiscal 2004.

Section IV: USSGL Attributes—This section describes USSGL attributes. It also shows the USSGL attributes used with each USSGL account for the Federal Agency Centralized Trial-Balance Systems (FACTS) I and FACTS II for fiscal 2003 (revised) and 2004.

Section V: Crosswalks to Standard External Reports—This section provides fiscal 2003 and 2004 revised crosswalks for the following:

- SF 133: Report on Budget Execution and Budgetary Resources.
- FMS 2108: Yearend Closing Statement.
- OMB Form and Content: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, Statement of Financing, and the Statement of Custodial Activity.
- OMB Program and Financing (P&F) Schedule (fiscal 2003 reporting only).



Section VI: Crosswalks to the Closing Package for the Governmentwide Financial Report System (GFRS)—This section provides fiscal 2004 crosswalks for the following:

- GFRS Balance Sheet
- GFRS Statement of Net Cost
- GFRS Statement of Changes in Net Position

3. Effective Date

Sections III, IV, and V (crosswalks for fiscal 2003 reporting) are effective immediately; (crosswalks for fiscal 2004 reporting) are effective October 1, 2003.

4. Early Implementation of Specific USSGL Accounts Is Encouraged

FMS encourages agencies to use for fiscal 2003 yearend reporting the USSGL account 4199, "Transfer of Expired Expenditure Transfers Receivable." However, use of the account is not mandatory until October 1, 2003. The FACTS II system has been modified to accept this USSGL account for fiscal 2003.

5. References

The following references and Web sites contain additional guidance related to the changes herein:

- OMB Circular No. A-11, "Preparing and Submitting Budget Estimates."
- OMB Bulletin No. 01-09, "Form and Content of Agency Financial Statements" (September 25, 2001). See http://www.whitehouse.gov/omb/bulletins/b01-09.html.
- Volume I, Treasury Financial Manual, Part 2, Chapter 4200 (I TFM 2-4200), "Agency Reports on Unexpended Balances of Appropriations and Funds (FMS Form 2108: Yearend Closing Statement)" (July 1995). See http://www.fms.treas.gov/tfm/vol1/v1p2c420.txt.
- Volume I, Treasury Financial Manual, Part 2, Chapter 4700 (I TFM 2-4700), "Closing Package for the Governmentwide Financial Report System (GFRS)" (August 2003).
 See http://www.fms.treas.gov/tfm/vol1/vlp2c470.txt.

The USSGL Web site (http://www.fms.treas.gov/ussgl) provides additional guidance, including names and telephone numbers of agency representatives on the USSGL Board. The USSGL staff encourages interested parties to subscribe to the USSGL Web site to receive notification of all updates and other information concerning the USSGL.

6. Inquiries

Direct questions concerning this transmittal letter to your agency's USSGL Board representative or:

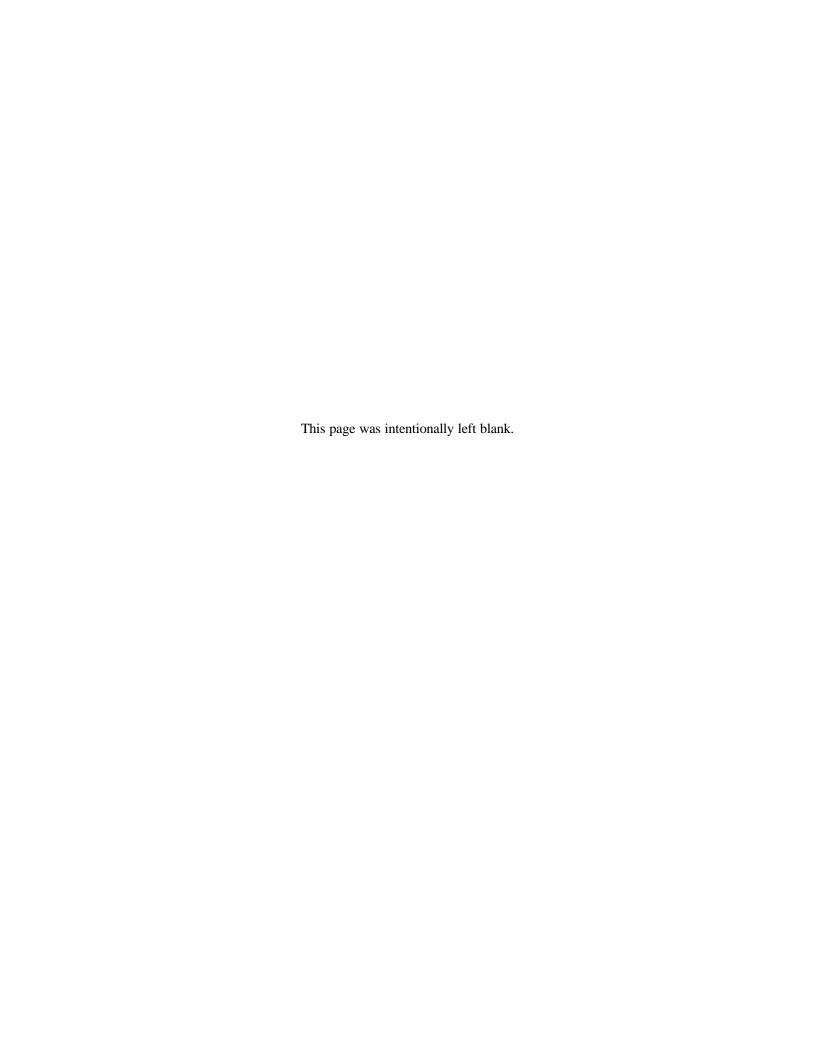
Accounting Systems and Standards Directorate Financial Management Service Department of the Treasury Prince George's Metro Center II 3700 East-West Highway Hyattsville, MD 20782

Telephone: 202-874-9980

Richard L. Gregg

Archal Lagg

Date: August 28, 2003 Commissioner



Section	Item Changed	<u>Change</u>
I	USSGL Chart of Accounts: USSGL Account None	
п	USSGL Accounts and Descriptions: USSGL Account None	
	USSGL Account Transactions: Transaction A133 A217 A249 A251 A263 D802 D811 D855 F214 F216 F218 F220 F222 F224 F226 F227	Revised comment; deleted cr 2990 Added comment; added cr 4450 Added cr 4650 Added dr 4650 Deleted cr 5765; added cr 5755 Deleted comment Added dr 2310 Added cr 2310 Revised description; deleted comment; deleted dr 4982 Revised description and comment; deleted dr 4201; added dr 4982, dr 4902, cr 4902, cr 4972 Revised description and comment; added dr 4901, cr 4931, cr 4971 Deleted Revised description and comment; added dr 4802, cr 4832, cr 4872 Deleted Revised description and comment; added dr 4801, cr 4831, cr 4871 Deleted
IV	USSGL Account Attributes: Fiscal 2003	
	FACTS I USSGL Account Attribute Table: None FACTS II USSGL Account Attribute Table: None	

Section	Item Changed	<u>Change</u>
IV	USSGL Account Attributes (continued):	
	<u>Fiscal 2004</u>	
	FACTS I USSGL Account Attribute Table: None	
	FACTS II Entity Relationship Diagram:	Added "P" to Federal Account Symbol and TAFS Program Report Category Added "1" to Detailed Financial Information
	FACTS II Entity Definition Report: Revised busines	Treasury Appropriation Fund Symbol (TAFS) s rules Revised TAFS Program Report Category business rules
	FACTS II Attribute Definition Report:	Moved Apportionment_Category within Detailed Financial Information
	FACTS II USSGL Account Attribute Table: USSGL Account 4590	Added "Y" to Availability_Time attribute
v	Crosswalks to Standard External Reports:	
	<u>Fiscal 2003</u>	
	SF 133: Report of Budget Execution and Bu None	dgetary Resources:
	FMS 2108: Yearend Closing Statement: None	
	Balance Sheet: Line 16 26	Deleted AIR Added account 2310
	Statement of Net Cost: None	
	Statement of Changes in Net Position:	

None

Section Item Changed Change

${f v}$ Crosswalks to Standard External Reports (continued):

Fiscal 2003 (continued)

Statement of Financing:

Lille	
1	Revised trial balance indicator for account 4903
2	Revised line title; added footnote
12	Deleted AIR for account 4222; deleted accounts 4831, 4832
15	Revised AIR comment for accounts 1310, 4901, 4902, 4971, 4972, 4981
16	Deleted AIR comment for accounts 5720, 5730; deleted accounts 4126, 4166, 4170, 4171, 4225; added AIR comment

for account 7400

Statement of Custodial Activity:

None

5537/6537

Budget Program and Financing (P&F) Schedule:				
<u>Line</u>				
2200	Revised calculation			
2230	Added			
2380	Deleted accounts 4386, 4396; added accounts 4383, 4393			
2385	Deleted accounts 4386, 4396; added accounts 4383, 4393			
2441	Added			
4035	Revised title; deleted account 4382; added account 4396			
4036/6036	Revised title; deleted account 4383			
4037/6037	Added			
4038/6038	Added			
4071 through 4079	Deleted			
4085	Deleted			
4735/6735	Added account 4396			
4790/6790	Revised calculation			
4785	Deleted			
4935/6635	Revised title; added account 4396			
4936	Revised title			
4974 through 4979	Deleted			
4985	Deleted			
4990/6690	Revised calculation			
5035/6335	Revised title; added account 4396			
5085	Deleted			
5300/6390	Revised calculation			
5526	Revised Begin End column for account 4384			
5535/6535	Revised title; deleted account 4382; added account 4396			

Added

Section	Item Changed	<u>Change</u>
	557.4 therework 5570	Deleted
	5574 through 5579	Deleted

V Crosswalks to Standard External Reports (continued):

Fiscal 2003 (continued)

Budget Program and Financing (P&F) Schedule (continued):

Line

5585 Deleted

5590/6590 Revised calculation

Revised title; deleted account 4382

6074 through 6079 Deleted 6085 Deleted 6385 Deleted 6585 Deleted 6685 Deleted 6785 Deleted 6837/6937 Added 6874 through 6879 Deleted Deleted 6885

6890/6990 Revised calculation

6974 through 6979 Deleted 6985 Deleted

7331 Revised line sign for accounts 4221, 4225, 4251, 4287 7332 Revised line sign for accounts 4221, 4225, 4251, 4287

8900 Revised calculation 9000 Revised calculation

9301 Added 9302 Added 9303 Added 9304 Added 9900 Deleted 9901 Deleted

<u>Fiscal 2004</u>

SF 133: Report of Budget Execution and Budgetary Resources:

<u>Line</u>	
5	Added 4382, 4383, 4386
6B	Added 4396; deleted 4382, 4383
6E	Deleted 4386, 4396
9A2	Added Avail Time attribute "A" to 4590
10A	Added 4590 with Avail Time attribute "S"

FMS 2108: Yearend Closing Statement:

Section	Item Changed	<u>Change</u>
	None	
	Balance Sheet:	
	<u>Line</u>	
	16	Deleted AIR
	26	Added account 2310
V	Crosswalks to Standard External Reports	(continued):
	Fiscal 2004 (continued)	
	Statement of Net Cost:	
	<u>Line</u>	
	1	Deleted accounts 7110, 7111, 7112, 7180, 7190
	2	Added accounts 7110, 7111, 7112, 7180, 7190
	4	Deleted accounts 7110, 7111, 7112, 7180, 7190
	5	Added accounts 7110, 7111, 7112, 7180, 7190
	8	Deleted accounts 7110, 7111, 7112, 7180, 7190
	9	Added accounts 7110, 7111, 7112, 7180, 7190
	Statement of Changes in Net Position:	
	None	
	Statement of Financing:	
	<u>Line</u>	
	1	Revised trial balance indicators for account 4908
	12	Deleted accounts 4231, 4831, 4832
	16	Deleted accounts 4081, 4082, 4083, 4170, 4232
	Statement of Custodial Activity: None	
VI	Crosswalks to the Closing Package:	Added
	Balance Sheet:	Added
	Statement of Net Cost:	Added
	Statement of Changes in Net Position:	Added

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Section	Item Changed	<u>Change</u> <u>TFM</u>	#S2-03-01/0 <u>2</u>	Effective
I/II		f Accounts and Definitions:		
	USSGL Account 4170	t Revised definition	Dogg I 11 II 45	October 2003
	4170	Revised title	Page I-11, II-45 Page I-11, II-45	October 2003
	4171	Revised title	Page I-11, II-45	October 2003
	4173	Added	Page I-11, II-45	October 2003
III	USSGL Account Cover Sheet	t Transactions:		
		Added a note for the Transaction Crosswa	lk.	
		(see below)	Page III-1	October 2003
	Transaction			
	A122	Revised comment	Page III-34	October 2003
	A280	Revised title 4171	Page III-70	October 2003
	A281	Revised title 4172	Page III-71	October 2003
	A282	Revised description	Page III-12,71	October 2003
		Added dr 4173	Page III-71	October 2003
	1202	Revised title 4171	Page III-71	October 2003
	A283	Revised description	Page III-12,71	October 2003
		Added cr 4173	Page III-71	October 2003
	A305	Revised title 4172 Added	Page III-71 Page III-12,75,76	October 2003 October 2003
	C351	Added	Page III-12,73,76 Page III-19,138	October 2003
	F124	Moved to F229	Page III-26,27,194,204,205	October 2003
	F124 F144	Added	Page III-27,197	October 2003
	F204	Added dr/cr 4173	Page III-198	October 2003
	F228	Added dr 6790	Page III-203	October 2003
	F229	Added (see F124 above)	Page III-27,204,205	October 2003
	F233	Added dr 3107	Page III-206	October 2003
	USSGL Account	t Posting		
	1010	Added dr A305	Page III-215	October 2003
		Deleted cr B185AP		
		Added cr B126AP		
		Added cr F128AP		
	1310	Added dr C351	Page III-217	October 2003
		Added cr F144		
	3107	Added dr F233	Page III-257	October 2003
	4171	Revised title	Page III-273	October 2003
	4172	Revised title	Page III-274	October 2003
	4173	Added	Page III-274	October 2003
	4210	Added cr A305	Page III-276	October 2003
	40.51	Added cr C351	D 44 252	0 / 1 - 5005
	4251	Added cr F144	Page III-279	October 2003
	4252	Added dr A305	Page III-279	October 2003
	4287	Added dr C351	Page III-284	October 2003
	4650	Added dr F144	Page III-295	October 2003
		Added dr F128AP		

Section	Item Changed	Change	TFM#S2-03-01/02	Effective
III		t Transactions (continued): t Posting (continued)		
	5100	Added cr A305	Page III-300	October 2003
	5200	Added cr C351 Added dr F144 Added cr A305	Page III-301	October 2003
	6790	Added cr C351 Added dr F228	Page III-316	October 2003
	Transaction Cros	Deleted	Pages III-327 through 347 transaction crosswalk can be obtained at the US	October 2003 SSGL web site).
IV	USSGL Accoun	t Attributes:		
	<u>Fiscal 2003</u>			
	FACTS I USSG None	L Account Attribute Table:		
	FACTS II USSO USSGL Account 4171 4172 4173	GL Account Attribute Table: t_ Revised TAFS_Status Revised TAFS_Status Added	Page IV-58 Page IV-58 Page IV-58	October 2003 October 2003 October 2003
	<u>Fiscal 2004</u>			
	FACTS I USSG None	L Account Attribute Table:		
	USSGL Account			
	4171 4172	Revised title and TAFS_Status Revised title and TAFS_Status		October 2003 October 2003
	4173	Added	Page IV-66	October 2003
V	Crosswalks to Si	tandard External Reports:		
	<u>Fiscal 2003</u>			
	_	of Budget Execution and Bud	getary Resources:	
	<u>Line</u> 1A	Deleted Addl_Info number 4 of	on Page V-3	October 2003

USSGL accounts 4123, 4124

Section	Item Changed	<u>Change</u>	TFM#S2-03-01/02	Effective		
V	Crosswalks to S	Crosswalks to Standard External Reports (continued):				
	Fiscal 2003(con	<u>tinued)</u>				
	SF 133: Report	of Budget Execution and Budgetary	y Resources (continued):			
	<u>Line</u>					
	1D	Revised TAFS_Status attribute values from "U" to "U/E" for USSGL accounts 4171, 4172;	Page V-4	October 2003		
	2A	added USSGL account 4173 Added Authority_Type "K" attribut for USSGL accounts 4126, 4166, 41		October 2003		
	FMS 2108: Yea None	rend Closing Statement:				
	Balance Sheet: None					
	Statement of No None	et Cost:				
	Statement of Cl None	hanges in Net Position:				
	Statement of Fi					
	Line					
	23	Added USSGL account 7600	Page V-50	October 2003		
	Statement of Co None	ustodial Activity:				
	Budget Program and Financing (P&F) Schedule: P&F Line					
	2140	Revised "K" Authority_Type to USSGL accounts 4126, 4166, 4171	Page V-57	October 2003		
	2398	Added USSGL account 4420	Page V-59	October 2003		
	4020	Added USSGL account 4394	Page V-60	October 2003		
	4026	Added "P" Authority_Type to USSGL account 4123	Page V-60	October 2003		
	4100	Added USSGL account 4173; Deleted "K" Authority_Type from USSGL account 4172	Page V-62	October 2003		
	4200	Added USSGL account 4173	Page V-63	October 2003		
	6026	Added "P" Authority_Type to USSGL account 4123	Page V-65	October 2003		
	6035	Added USSGL account 4396	Page V-66	October 2003		
	6100	Added USSGL account 4173	Page V-67	October 2003		
	6200	Added USSGL account 4173	Page V-67	October 2003		

Section	Item Changed	<u>Change</u>	TFM#	<u>#S2-03-01/02</u>	Effective
V	Crosswalks to S	tandard External Reports	s (continued):		
	<u>Fiscal 2004</u>				
	_	of Budget Execution and	d Budgetary Reso	urces:	
	<u>Line</u> 1A	Deleted Addl_Info numl 4 on USSGL accounts 4		Page V-81	October 2003
	1D	Revised TAFS_Status at to "U/E" for USSGL acc 4171, 4172; added USSG	counts	Page V-82	October 2003
		rend Closing Statement:	:		
	<u>Column</u> 7 10	Revised USSGL accoun		Page V-100 Page V-100	October 2003 October 2003
	Balance Sheet: None				
	Statement of None	et Cost:			
	Statement of Cl None	hanges in Net Position:			
	Statement of Fi	nancing:			
	<u>Line</u> 23	Added USSGL account	7600	Page V-128	October 03
	Statement of Co	ustodial Activity:			
VI	Crosswalks to th	ne Closing Package:			
	Balance Sheet: None				
	Statement of No	et Cost:			
	Statement of Cl None	hanges in Net Position:			

Section	Item Changed	Change	TFM#S2-03-01/02	Effective
I/II	USSGL Chart of USSGL Account	f Accounts and Definitions:		
	4170	Revised definition	Page I-11, II-45	October 2003
	4171	Revised title	Page I-11, II-45	October 2003
	4172	Revised title	Page I-11, II-45	October 2003
	4173	Added	Page I-11, II-45	October 2003
Ш	USSGL Account	t Transactions:		
		Added a note for the Transaction C	rosswalk.	
		(see below)	Page III-1	October 2003
	Transaction			
	A122	Revised comment	Page III-34	October 2003
	A280	Revised title 4171	Page III-70	October 2003
	A281	Revised title 4172	Page III-71	October 2003
	A282	Revised description	Page III-12,71	October 2003
		Added dr 4173	Page III-71	October 2003
		Revised title 4171	Page III-71	October 2003
	A283	Revised description	Page III-12,71	October 2003
		Added cr 4173	Page III-71	October 2003
		Revised title 4172	Page III-71	October 2003
	A305	Added	Page III-12,75,76	October 2003
	C351	Added	Page III-19,138	October 2003
	F124	Moved to F229	Page III-26,27,194,204,205	October 2003
	F144	Added	Page III-27,197	October 2003
	F204	Added dr/cr 4173	Page III-198	October 2003
	F228	Added dr 6790	Page III-203	October 2003
	F229	Added (see F124 above)	Page III-27,204,205	October 2003
	F233	Added dr 3107	Page III-206	October 2003
	USSGL Account		D W 015	0 1 2002
	1010	Added dr A305 Deleted cr B185AP Added cr B126AP Added cr F128AP	Page III-215	October 2003
	1310	Added dr C351 Added cr F144	Page III-217	October 2003
	3107	Added dr F233	Page III-257	October 2003
	4171	Revised title	Page III-273	October 2003
	4172	Revised title	Page III-274	October 2003
	4173	Added	Page III-274	October 2003
	4210	Added cr A305	Page III-276	October 2003
		Added cr C351	C	
	4251	Added cr F144	Page III-279	October 2003
	4252	Added dr A305	Page III-279	October 2003
	4287	Added dr C351	Page III-284	October 2003
	4650	Added dr F144	Page III-295	October 2003
		Added dr F128AP	-	

Section	Item Changed	<u>Change</u>	TFM#S2-03-01/02	Effective
III		t Transactions (continued):		
	USSGL Account 5100	Added or A305	Page III-300	October 2003
	5200	Added cr C351 Added dr F144 Added cr A305 Added cr C351	Page III-301	October 2003
	6790	Added dr F228	Page III-316	October 2003
	Transaction Cros	Deleted	Pages III-327 through 347 asaction crosswalk can be obtained at t	October 2003 the USSGL Web site.)
IV	USSGL Accoun	t Attributes:		
	<u>Fiscal 2003</u>			
	FACTS I USSG None	L Account Attribute Table:		
	FACTS II USSO USSGL Account	GL Account Attribute Table:		
	4171	Revised TAFS_Status	Page IV-58	October 2003
	4172	Revised TAFS_Status	Page IV-58	October 2003
	4173	Added	Page IV-58	October 2003
	Fiscal 2004			
	FACTS I USSG USSGL Account	L Account Attribute Table:		
	5311	Revised attribute value to "Y" for attribute Exchange/Nonexchan	Page IV-14	January 2004
	5312	Revised attribute value to "Y" for attribute Exchange/Nonexchan	Page IV-14	January 2004
	5317	Revised attribute value to "Y" for attribute Federal/NonFederal; attribute value to "Y" for attribute Trading Partner; revised attribute	Page IV-14 revised	January 2004
	5318	value to "Y" for attribute Exchang Revised attribute value to "Y" for attribute Federal/NonFederal; a attribute value to "Y" for attribute Trading Partner; revised attribute value to "Y" for attribute Exchang	Page IV-14 revised	January 2004

Section	Item Changed	<u>Change</u> <u>TI</u>	FM#S2-03-01/02	Effective
IV	USSGL Accoun	t Attributes (continued):		
	Fiscal 2004 (co	ntinued)		
	FACTS II USS USSGL Accoun	GL Account Attribute Table (continue	d):	
	4171	Revised title and TAFS Status	Page IV-66	October 2003
	4172	Revised title and TAFS_Status	Page IV-66	October 2003
	4173	Added	Page IV-66	October 2003
	4908	Added attribute value "Y" for attributes Apportionment_Category and Reimbursable Flag	Page IV-70	January 2004
	4972	Added attribute value "Y" for	Page IV-70	January 2004
	N/A	attribute Transaction_Partner Revised Additional Information	Daga IV 70	January 2004
	N/A N/A	Added Attributes Required Easy Refer	Page IV-70 ence Page IV-71	January 2004 January 2004
V	Crosswalks to S	tandard External Reports:		
	<u>Fiscal 2003</u>			
	-	of Budget Execution and Budgetary R	Resources:	
	<u>Line</u> 1A	Deleted Addl_Info number 4 on USSGL accounts 4123, 4124	Page V-3	October 2003
	1D	Revised TAFS_Status attribute values from "U" to "U/E" for USSGL accounts 4171, 4172;	Page V-4	October 2003
	2A	added USSGL account 4173 Added Authority_Type "K" attribute for USSGL accounts 4126, 4166, 4171	Page V-4,5	October 2003
	FMS 2108: Yea None	arend Closing Statement:		
	Balance Sheet: None			
	Statement of None	et Cost:		
	Statement of Control None	hanges in Net Position:		
	Statement of Fi	nancing:		
	<u>Line</u>	D : 164	D 37.46	T 2001
	15 23	Revised title Added USSGL account 7600	Page V-46 Page V-50	January 2004 October 2003

Section	Item Changed	<u>Change</u>	TFM#S2-03-01/02	Effective
V	Crosswalks to Si	andard External Reports (continue	d):	
	Fiscal 2003(con	<u>tinued)</u>		
	Statement of Cu None	stodial Activity:		
	Budget Program	n and Financing (P&F) Schedule:		
	2140	Revised "K" Authority_Type to USSGL accounts 4126, 4166, 4171	Page V-57	October 2003
	2398	Added USSGL account 4420	Page V-59	October 2003
	4020	Added USSGL account 4394	Page V-60	October 2003
	4026	Added "P" Authority_Type to	Page V-60	October 2003
	1020	USSGL account 4123	1450 7 00	36.6361 2003
	4100	Added USSGL account 4173; Deleted "K" Authority_Type from USSGL account 4172	Page V-62	October 2003
	4200		Page V 62	October 2002
		Added USSGL account 4173	Page V-63	October 2003
	6026	Added "P" Authority_Type to USSGL account 4123	Page V-65	October 2003
	6035	Added USSGL account 4396	Page V-66	October 2003
	6100	Added USSGL account 4173	Page V-67	October 2003
	6200	Added USSGL account 4173	Page V-67	October 2003
	<u>Fiscal 2004</u>			
	_	of Budget Execution and Budgeta	ry Resources:	
	<u>Line</u>			
	1A	Deleted Addl_Info number 4 on USSGL accounts 4123, 4124	Page V-81	October 2003
	1D	Revised TAFS_Status attribute value to "U/E" for USSGL accounts	-	October 2003
		4171, 4172; added USSGL accoun		
	8A3	Added USSGL account 4981	Page V-88	January 2004
	FMS 2108: Year Column	rend Closing Statement:		
	7	Revised USSGL account 4171title	Page V-100	October 2003
	10	Revised USSGL account 4172 title	Page V-100	October 2003
	Balance Sheet: None			
	Statement of Ne	at Cost		
	None	ti Custi		
	Statement of Ch None	nanges in Net Position:		

Section	Item Changed	<u>Change</u>	TFM#S2-03-01/02	Effective
V	Crosswalks to Sta	ndard External Reports (conti	nued):	
	<u>Fiscal 2004 (conti</u>	inued)		
	Statement of Fina Line 15	ancing: Revised title	Page V-124	January 2004
		Added USSGL account 7600	Page V-128	October 2003
	Statement of Cus None	todial Activity:		
VI	Crosswalks to the	Closing Package:		
	Balance Sheet: None			
	Statement of Net None	Cost:		
	Statement of Cha None	nges in Net Position:		

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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 Expense
- 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 (i.e., revised title and/or definition).

T/L S2 03-01 I- 1 June 2003

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	Account Number Title	
1000	ASSETS	
1010	Fund Balance With Treasury	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
	ADVANCES AND PREPAYMENTS	
1410	Advances to Others	Debit
1450	Prepayments	Debit
	INVENTORY AND RELATED PROPERTY	
1511	Operating Materials and Supplies Held for Use	Debit
1511	Operating Materials and Supplies Held	Deon
1312	in Reserve for Future Use	Debit
1513	Operating Materials and Supplies - Excess,	Don
1010	Obsolete, and Unserviceable	Debit
1514	Operating Materials and Supplies Held for Repair	Debit
1519	Operating Materials and Supplies - Allowance	Credit

Account Number Title		Normal <u>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 1525	Inventory - Excess, Obsolete, and Unserviceable	Debit Debit
1525	Inventory - Raw Materials 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
	FORECLOSED PROPERTY	
1551	Foreclosed Property	Debit
1559	Foreclosed Property - Allowance	Credit
	COMMODITIES	
1561	Commodities Held Under Price Support and	5 11.
15.00	Stabilization Support Programs	Debit
1569	Commodities - Allowance	Credit
	STOCKPILE MATERIALS	
1571	Stockpile Materials Held in Reserve	Debit
1572	Stockpile Materials Held for Sale	Debit
1501	OTHER RELATED PROPERTY	D 11:
1591	Other Related Property Allowerse	Debit
1599	Other Related Property - Allowance	Credit
1610	INVESTMENTS Investments in U.S. Treasury Securities	
1010	Issued by the Bureau of the Public Debt	Debit
1611	Discount on U.S. Treasury Securities	
	Issued by the Bureau of the Public Debt	Credit

Accou Numb		Normal <u>Balance</u>
1000	ASSETS (continued)	
	INVESTMENTS (continued)	
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	Either
	Market Adjustment - Investments	Either
1620	Investments in Securities Other Than the Bureau of the	
1.501	Public Debt Securities	Debit
1621	Discount on Securities Other Than the Bureau of the	G 11.
1.600	Public Debt Securities	Credit
1622	Premium on Securities Other Than the Bureau of the	D 12
1.600	Public Debt Securities	Debit
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	Eidle en
1630		Either
1030	Investments in U.S. Treasury Zero Coupon Bonds Issued	Debit
1631	by the Bureau of the Public Debt Discount on U.S. Treasury Zero Coupon Bonds Issued by	Deon
1031	the Bureau of the Public Debt	Credit
1633	Amortization of Discount on U.S. Treasury Zero Coupon	Credit
1033	Bonds Issued by the Bureau of the Public Debt	Debit
1638	Market Adjustment - Investments in U.S. Treasury Zero	Deon
1030	Coupon Bonds	Either
1639	Contra Market Adjustment - Investments in U.S. Treasury	Zitilei
100)	Zero Coupon Bonds	Either
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
1749	Accumulated Depreciation on Other Structures	
	and Facilities	Credit

Account Number Title		Normal Balance
1000	ASSETS (continued)	
	GENERAL PROPERTY, PLANT, AND EQUIPMENT	(continued)
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 Accrued Liabilities	Credit

Accou Numb		Normal Balance
2000	LIABILITIES (continued)	
	ACCRUED LIABILITIES - PAYROLL AND BENEFITS	
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
	UNEARNED REVENUE (ADVANCES)	
2310	Advances From Others	Credit
2320	Deferred Credits	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	Either
2540	Participation Certificates	Credit
2590	Other Debt	Credit
	ACCRUED LIABILITIES - ACTUARIAL LIABILITIES	
2610	Actuarial Pension Liability	Credit
2620	Actuarial Health Insurance Liability	Credit
2630	Actuarial Life Insurance Liability	Credit

Account Number Title		Normal <u>Balance</u>
2000	LIABILITIES (continued)	
	ACCRUED LIABILITIES - ACTUARIAL LIABILITIES	` ,
2650	Actuarial FECA Liability	Credit
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	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	Either
3107	Unexpended Appropriations - Used	Debit
3108	Unexpended Appropriations - Prior-Period	
	Adjustments - Restated	Either
3109	Unexpended Appropriations - Prior-Period	
	Adjustments - Not Restated	Either
3310	Cumulative Results of Operations	Either
4000	BUDGETARY	
	ANTICIPATED RESOURCES	
4032	Estimated Indefinite Contract Authority	Debit
4034	Anticipated Adjustments to Contract Authority	Either
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
4070	Anticipated Collections From Federal Sources	Debit

Accou Numb		Normal Balance
4000	BUDGETARY (continued)	
4081	TRANSFERS OF RECEIVABLES FROM INVESTED BALA Amounts Appropriated From a Specific Treasury-Managed	ANCES
	Trust Fund TAFS - Receivable - Transferred	Either
4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	Either
4083	Transfers - Current-Year Authority - Receivable -	Littlei
	Transferred	Either
	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
4123	Amounts Appropriated From Specific Treasury-Managed	
	Trust Fund TAFS - Receivable - Rescinded	Debit
4124	Amounts Appropriated From Specific Treasury-Managed	
	Trust Fund TAFS - Payable - Rescinded	Credit
4125	Loan Modification Adjustment Transfer Appropriation	Debit
4126	Amounts Appropriated From Specific Treasury-Managed	
	Trust Fund TAFS - Receivable	Debit
4127	Amounts Appropriated From Specific Treasury-Managed	
	Trust Fund TAFS - Payable	Credit
4128	Amounts Appropriated From Specific Treasury-Managed	
	Trust Fund TAFS - Transfers-In	Debit
4129	Amounts Appropriated From Specific Treasury-Managed	
	Trust Fund TAFS - Transfers-Out	Credit
	CONTRACT AUTHORITY	~
4130	Appropriation To Liquidate Contract Authority Withdrawn	Credit
4131	Current-Year Contract Authority Realized	Debit
4133	Reductions of Contract Authority	Credit
4134	Contract Authority Withdrawn	Credit
4135	Contract Authority Liquidated	Credit

Account Number Title		Normal <u>Balance</u>
4000	BUDGETARY (continued)	
	CONTRACT AUTHORITY (continued)	
4136	Contract Authority To Be Liquidated by Trust Funds	Credit
4137	Transfers of Contract Authority	Either
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	Reductions of 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	Either
4165	Allocations of Authority - Anticipated From Invested	
	Balances	Debit
4166	Allocations of Realized Authority - To Be Transferred	
	From Invested Balances	Either
4167	Allocations of Realized Authority - Transferred From	
	Invested Balances	Either

U.S. Government Standard General Ledger Chart of Accounts

Accou Numb	Title	Normal Balance
110111	<u>1100</u>	Darance
4000	BUDGETARY (continued)	
	OTHER BUDGETARY RESOURCES (continued)	
4168	Allocations of Realized Authority - Not To Be Transferred	
	From Invested Balances - Rescinded	Either
4170	Transfers - Current-Year Authority	Either
4171	Non-Allocation Transfers of Invested Balances - Receivable	Either
4172	Non-Allocation Transfers of Invested Balances - Payable	Either
4173	Non-Allocation Transfers of Invested Balances - Transferred	Either
4175	Allocation Transfers of Current-Year Authority for	
	Non-Invested Accounts	Either
4176	Allocation Transfers of Prior-Year Balances	Either
4180	Anticipated Transfers - Prior-Year Balances	Either
4190	Transfers - Prior-Year Balances	Either
4195	Transfer of Obligated Balances	Either
4199	Transfer of Expired Expenditure Transfers - Receivable	Either
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	Either
4231	Unfilled Customer Orders With Advance - Transferred	Either
4232	Appropriation Trust Fund Expenditure Transfers -	
	Receivable - Transferred	Either
4233	Reimbursements and Other Income Earned - Receivable -	
	Transferred	Either
4234	Other Federal Receivables - Transferred	Either
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
4263	Actual Collections of Loan Interest	Debit
4264	Actual Collections of Rent	Debit

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Accou Numb		Normal <u>Balance</u>
4000	BUDGETARY (continued)	
	OTHER BUDGETARY RESOURCES (continued)	
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 RESOU	JRCES -
1210	UNOBLIGATED	D 11:
4310	Anticipated Recoveries of Prior-Year Obligations	Debit
4350	Canceled Authority Passission New Product Authority Special and Trust	Credit
4382	Rescission - New Budget Authority - Special and Trust	Credit
4383	TAFS Designated by Treasury as "Available"	Cledit
4363	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	Credit
4384	Rescinded Amounts Appropriated in Special and Trust	Cledit
TJ0T	TAFS Designated by Treasury as "Available"	Credit
4386	Authority Permanently Unavailable for Obligation	Credit
1 300	Pursuant to Public Law - Special and Trust TAFS Designated	
	by Treasury as "Available"	Credit
4391	Adjustments to Indefinite No-Year Authority	Either
4392	Rescission - New Budget Authority	Credit
4393	Rescission - Prior-Year	Credit
4394	Receipts Unavailable for Obligation Upon Collection	Credit
4395	Authority Unavailable for Obligation Pursuant to Public	
	Law - Temporary	Credit

Accou Numb		Normal Balance
4000	BUDGETARY (continued)	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOLUTION IN CASE OF COMMENTS AND STATUS OF CO	URCES -
1206	UNOBLIGATED (continued)	
4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	Credit
4397	Receipts and Appropriations Temporarily	Credit
4391	Precluded From Obligation	Credit
4398	Offsetting Collections Temporarily Precluded	Cicuit
4370	From Obligation	Credit
4399	Special and Trust Fund Refunds and Recoveries	Credit
1033	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 Unavailable - Anticipated Resources	Credit
4610	Allotments - Realized Resources	Credit
4620	Unobligated Funds Not Subject to Apportionment	Credit
4630	Funds Not Available for Commitment/Obligation	Credit
4650	Allotments - Expired Authority	Credit
4700	Commitments	Credit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESO	UDCEC
	UNEXPENDED OBLIGATIONS	UKCES -
4801	Undelivered Orders - Obligations, Unpaid	Credit
4802	Undelivered Orders - Obligations, Prepaid/Advanced	Credit
4831	Undelivered Orders - Obligations Transferred, Unpaid	Either
4832	Undelivered Orders - Obligations Transferred,	
	Prepaid/Advanced	Either
4871	Downward Adjustments of Prior-Year Unpaid	
	Undelivered Orders - Obligations, Recoveries	Debit

U.S. Government Standard General Ledger Chart of Accounts

Accou Numb		Normal <u>Balance</u>
4000	BUDGETARY (continued)	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESC UNEXPENDED OBLIGATIONS (continued)	OURCES -
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	Either
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

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U.S. Government Standard General Ledger Chart of Accounts

Accou Numb		Normal <u>Balance</u>
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
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	~
- -00	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	Either
5709	Adjustments - Restated Expanded Appropriations Prior Pariod	Eluler
3709	Expended Appropriations - Prior-Period	Either
5720	Adjustments - Not Restated Financing Sources Transferred In Without	Einiei
3120	Reimbursement	Credit
5730	Financing Sources Transferred Out Without	Creun
3730	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	Either

U.S. Government Standard General Ledger Chart of Accounts

Accou Numb		Normal <u>Balance</u>
5000	REVENUE AND OTHER FINANCING SOURCES (cont	tinued)
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
5990	Collections for Others	Debit
5991	Accrued Collections for Others	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
7190	Other Gains	Credit

U.S. Government Standard General Ledger Chart of Accounts

Accou Numb		Normal <u>Balance</u>
7000	GAINS/LOSSES/MISCELLANEOUS ITEMS (continued)	
7210 7211 7212 7280 7290	LOSSES Losses on Disposition of Assets - Other Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses	Debit Debit Debit Debit Debit
7300 7400 7401 7500 7600	MISCELLANEOUS ITEMS Extraordinary Items Prior-Period Adjustments - Not Restated Prior-Period Adjustments - Restated Distribution of Income - Dividend Changes in Actuarial Liability	Either Either Either Debit Either
8000	MEMORANDUM	
8010 8015 8020 8025 8030 8035 8040 8045 8050 8053	Guaranteed Loan Level - Unapportioned Guaranteed Loan Level - Unapportioned Guaranteed Loan Level - Apportioned Reserved for Agency Use Reserved for Agency Use Reserved for Agency Use Guaranteed Loan Level - Used Authority Guaranteed Loan Level - Unused Authority Guaranteed Loan Principal Outstanding Guaranteed Loan New Disbursements by Lender Reserved for Agency Use	Debit Credit N.A. N.A. N.A. Credit Credit Credit Debit Credit N.A.
8056 8059 8062 8065 8068 8070 8801 8802	Reserved for Agency Use Reserved for Agency Use Reserved for Agency Use Guaranteed Loan Collections, Defaults, and Adjustments Reserved for Agency Use Guaranteed Loan Cumulative Disbursements by Lenders Offset for Purchases of Capitalized Assets Purchases of Capitalized Assets	N.A. N.A. Debit N.A. Credit Credit Debit

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U.S. Government Standard General Ledger Accounts and Definitions

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

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

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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 Treasury, 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 Treasury or other Federal Government agencies); (3) cancellation of expired appropriations; (4) transfers and reimbursements to other entities or to the Treasury; and (5) sequestration or rescission of appropriations. (See USSGL account 1532, "Seized Cash Deposited.")

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.

Account Title: Funds Held by the Public

Account Number: 1130 **Normal Balance**: Debit

Definition: Funds held by the public that OMB has determined will be included in the budget.

U.S. Government Standard General Ledger Accounts and Definitions

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 accrue. This may result from the performance of services, the delivery of goods, or court-ordered assessment.

Account Title: Allowance for Loss on Accounts Receivable

Account Number. 1319 **Normal Balance**: Credit

Definition: 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.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Employment Benefit Contributions Receivable

Account Number: 1320 **Normal Balance**: Debit

Definition: The amount recorded by administering agenc ies for contributions due from Federal employers and/or covered employees for employment related benefits such as retirement, health insurance, life insurance, FECA, 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 SFFAS No. 7.

Account Title: Allowance for Loss on Taxes Receivable

Account Number: 1329 **Normal Balance**: Credit

Definition: Estimated amounts of uncollectible taxes receivable.

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.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Expenditure Transfers Receivable

Account Number: 1335 **Normal Balance**: Debit

Definition: The amount of financing sources receivable from a trust fund or an agency general fund (or another Federal fund as defined by OMB) 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."

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 Numbe r: 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.

U.S. Government Standard General Ledger Accounts and Definitions

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.

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 to Others

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. Common examples are travel advances made in contemplation of future travel expenses or advances to contractors made in contemplation of future receipt of inventory or fixed assets.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Prepayments

Account Number: 1450 **Normal Balance**: Debit

Definition: Expenditures that provide future benefits. Prepayments are often recurrent in nature and cover items such as rent, taxes, royalties, commissions, insurance, and supplies.

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.

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 Sale."

U.S. Government Standard General Ledger Accounts and Definitions

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.

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.

U.S. Government Standard General Ledger Accounts and Definitions

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.

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.")

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Seized Cash Deposited

Account Number: 1532 **Normal Balance**: Debit

Definition: The amount of cash seized by law enforcement activity and deposited to 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.

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.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Foreclosed Property - Allowance

Account Number: 1559 **Normal Balance:** Credit

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

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.

U.S. Government Standard General Ledger Accounts and Definitions

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.

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, non-marketable 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.

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U.S. Government Standard General Ledger Accounts and Definitions

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**: Either

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. FACTS II normal balance assigned to this account is "debit."

Account Title: Market Adjustment - Investments

Account Number. 1618 **Normal Balance**: Either

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. FACTS I normal balance assigned to this account is "debit."

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.

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U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Amortization of Discount and Premiums on Securities Other Than the

Bureau of the Public Debt Securities

Account Number: 1623 **Normal Balance**: Either

Definition: The amortization amount of discounts and premiums on securities other than the Bureau of the Public Debt securities held by an agency. FACTS II normal balance assigned to this account is "debit."

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."

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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**: Either

Definition: The accumulated unrealized holding gains and losses for U.S. Treasury zero coupon bond investments due to adjustments to market value. FACTS II normal balance assigned to this account is "debit."

Account Title: Contra Market Adjustment - Investments in U.S. Treasury Zero

Coupon Bonds

Account Number: 1639 **Normal Balance**: Either

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. FACTS II normal balance assigned to this account is "credit."

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) and 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 multi-use heritage assets when those costs are directly tied to the conduct of Federal Government operations.

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.

U.S. Government Standard General Ledger Accounts and Definitions

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:EquipmentAccount Number:1750Normal 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.

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.

U.S. Government Standard General Ledger Accounts and Definitions

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.

Account Title: Internal Use Software in Development

Account Number: 1832 **Normal Balance**: Debit

Definition: Includes the full cost, as defined in SFFAS No.10, 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.

U.S. Government Standard General Ledger Accounts and Definitions

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.

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 OMB must approve use of this account.

Account Title: Other Assets

Account Number. 1990 **Normal Balance**: Debit

Definition: Other assets not otherwise classified above.

U.S. Government Standard General Ledger Accounts and Definitions

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

Account Title: Contract Holdbacks

Account Number. 2130 **Normal Balance**: Credit

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

Account Title: Accrued Interest Payable

Account Number. 2140 **Normal Balance**: Credit

Definition: 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.

U.S. Government Standard General Ledger Accounts and Definitions

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 OMB) that occurs as a result of a nonexchange transaction.

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 Financing Account."

U.S. Government Standard General Ledger Accounts and Definitions

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 cashflows to and from the Federal Government from loan guarantees. The initial transaction transfers the subsidy monies from the program fund to the financing fund.

Account Title: Other Accrued Liabilities

Account Number: 2190 **Normal Balance**: Credit

Definition: Amounts of liabilities not otherwise classified above.

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's Selected Assets and Liability Standard, number 1, 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.

U.S. Government Standard General Ledger Accounts and Definitions

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 Employee Compensation Act (FECA) 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's Selected Assets and Liability Standard, number 1, 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 benefit. (Refer to FASAB's Selected Assets and Liability Standard, number 1, 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's Selected Assets and Liability Standard, number 1, paragraph 84.)

U.S. Government Standard General Ledger Accounts and Definitions

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: Advances From Others

Account Number. 2310 **Normal Balance**: Credit

Definition: The balance of amounts advanced by other Federal and non-Federal entities for goods and services to be furnished.

Account Title: Deferred Credits

Account Number. 2320 **Normal Balance**: Credit

Definition: Revenue or income received but not yet earned.

U.S. Government Standard General Ledger Accounts and Definitions

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 Accounts and Definitions

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**: Either

Definition: The discount on U.S. securities issued under general and special financing authority. FACTS I normal balance assigned to this account is "debit."

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.

Account Title: Actuarial Pension Liability

Account Number: 2610 **Normal Balance**: Credit

Definition: 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's Liability Standard, number 5, paragraph 71.)

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Actuarial Health Insurance Liability

Account Number. 2620 **Normal Balance**: Credit

Definition: 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's Liability Standard, number 5, paragraphs 79 and 88.)

Account Title: Actuarial Life Insurance Liability

Account Number: 2630 **Normal Balance**: Credit

Definition: 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's Liability Standard, number 5, paragraph 113.)

Account Title: Actuarial FECA Liability

Account Number: 2650 **Normal Balance**: Credit

Definition: Amount recorded by employer agencies for the actuarial present value of future FECA benefits provided to Federal employees or their beneficiaries as a result of work-related deaths, disability, or occupational disease. (Refer to FASAB's Liability Standard, number 5, paragraphs 95 and 96.)

Account Title: Other Actuarial Liabilities

Account Number. 2690 **Normal Balance**: Credit

Definition: Amount recorded by administering agencies for actuarial liability of future benefit payments that is not otherwise classified above. Include Other Post-Employment Benefit (OPEB) actuarial liability here; for example, actuarial liability for the Department of Veterans Affairs burial and compensation.

U.S. Government Standard General Ledger Accounts and Definitions

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: 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.

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 canceled with an appropriation under requirements of Public Law 101-510 (31 U.S.C. 1551-1557, "M" account legislation.)

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Resources Payable to Treasury

Account Number: 2970 **Normal Balance**: Credit

Definition: Liquidating fund assets in excess of liabilities that are being held as working capital. After liquidating all liabilities, these funds will be returned to Treasury.

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

Account Number. 2990 **Normal Balance**: Credit

Definition: Other liabilities not otherwise classified.

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. During the fiscal year, the net of debit and credit balances in the 3100 series accounts reflects the total remaining balance of unused appropriations. Trust funds do not use this USSGL account.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Unexpended Appropriations - Appropriations Received

Account Number: 3101 **Normal Balance**: Credit

Definition: The amount of new appropriations received during the fiscal year. This amount does not include dedicated and earmarked receipts; therefore, special and trust funds do not use this USSGL account to record appropriations.

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.

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.

Account Title: Unexpended Appropriations - Adjustments

Account Number: 3106 **Normal Balance:** Either

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. FACTS I normal balance assigned to this account is "credit."

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 when goods and services are received or benefits provided.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Unexpended Appropriations - Prior-Period Adjustments - Restated

Account Number: 3108 **Normal Balance**: Either

Definition: The amount of net increase or decrease to unexpended appropriations resulting from a prior-period adjustment that requires restatement of prior-period financial statements in accordance with SFFAS No. 21. FASAB has retained the current requirement that prior-period financial statements not be restated for changes in accounting principles, unless otherwise specified in the transition instruction section of a new FASAB standard. FACTS I normal balance assigned to this account is "debit."

Account Title: Unexpended Appropriations - Prior-Period Adjustments - Not Restated

Account Number. 3109 **Normal Balance**: Either

Definition: The amount of a net increase or decrease to unexpended appropriations as a result of posting a "prior-period adjustment." This USSGL account is used only when making a "prior-period adjustment" that does not require restatement of prior-period financial statements in accordance with SFFAS No. 21. FACTS I normal balance assigned to this account is "debit."

Account Title: Cumulative Results of Operations

Account Number. 3310 **Normal Balance**: Either

Definition: The net difference since the inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains. FACTS I normal balance assigned to this account is "credit."

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.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Anticipated Adjustments to Contract Authority

Account Number: 4034 **Normal Balance**: Either

Definition: The 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.

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: The 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: The 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.

U.S. Government Standard General Ledger Accounts and Definitions

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.

Account Title: Amounts Appropriated From a Specific Treasury-Managed Trust Fund

TAFS - Receivable - Transferred

Account Number: 4081 **Normal Balance**: Either

Definition: The amount in USSGL account 4126, "Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS – Receivable," transferred from one TAFS to another. FACTS II normal balance assigned to this account is "credit."

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

Balances - Transferred

Account Number: 4082 **Normal Balance**: Either

Definition: The amount in USSGL account 4166, "Allocations of Realized Authority - To Be Transferred From Invested Balances," transferred from one TAFS to another. FACTS II normal balance assigned to this account is "credit."

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

Account Number: 4083 **Normal Balance**: Either

Definition: The amount in USSGL account 4171, "Transfers - Current-Year Authority – Receivable," transferred from one TAFS to another. FACTS II normal balance assigned to this account is "credit."

Account Title: Debt Liquidation Appropriations

Account Number: 4111 **Normal Balance:** Debit

Definition: 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.

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.

U.S. Government Standard General Ledger Accounts and Definitions

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: Amounts Appropriated From Specific Treasury-Managed Trust Fund

TAFS - Receivable - Rescinded

Account Number: 4123 **Normal Balance**: Debit

Definition: The amount of authority rescinded in a trust fund Treasury Appropriation Fund Symbol (TAFS) to be returned to the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund. The rescission reduces the authority that has been transferred prior to the transfer of funds; therefore, this USSGL account is offset against USSGL account 4126, "Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable." Since the funds have not yet transferred, the rescission does not affect fund balance.

Account Title: Amounts Appropriated From Specific Treasury-Managed Trust Fund

TAFS - Payable - Rescinded

Account Number: 4124 Normal Balance: Credit

Definition: The amount of authority rescinded in a trust fund Treasury Appropriation Fund Symbol (TAFS) to be received by the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund. The rescission reduces the authority that has been transferred prior to the transfer of funds; therefore, this USSGL account is offset against USSGL account 4127, "Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable." Since the funds have not yet transferred, the rescission does not affect fund balance.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Loan Modification Adjustment Transfer Appropriation

Account Number: 4125 **Normal Balance**: Debit

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

Account Title: Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -

Receivable

Account Number: 4126 **Normal Balance**: Debit

Definition: Amounts appropriated in an appropriation or authorization act to an agency trust fund expenditure account to be transferred from the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund via nonexpenditure transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a receivable is required to reflect the total budget authority.

Account Title: Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -

Pavable

Account Number: 4127 Normal Balance: Credit

Definition: Amounts appropriated in an appropriation or authorization act from the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund to be transferred to an agency trust fund expenditure account via nonexpenditure transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a payable is required to reflect the total budget authority.

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U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -

Transfers-In

Account Number: 4128 **Normal Balance**: Debit

Definition: Amounts appropriated in an appropriation or authorization act to an agency trust fund expenditure account and transferred from the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund via nonexpenditure transfer. This USSGL account is used to properly reflect the transfer as an appropriation.

Account Title: Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -

Transfers-Out

Account Number: 4129 **Normal Balance**: Credit

Definition: Amounts appropriated in an appropriation or authorization act from the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund and transferred to an agency trust fund expenditure account via nonexpenditure transfer. This USSGL account is used to properly reflect the transfer as an appropriation.

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.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Reductions of Contract Authority

Account Number. 4133 **Normal Balance**: Credit

Definition: The amount of contract authority reduced by legislation or administrative action during the fiscal year.

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.

Account Title: Transfers of Contract Authority

Account Number: 4137 **Normal Balance:** Either

Definition: The amount of contract authority transferred between two Treasury Appropriation Fund Symbols (TAFS) based upon an approved letter. This occurs before the actual transfer of funds. FACTS II normal balance assigned to this account is "debit."

U.S. Government Standard General Ledger Accounts and Definitions

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.

Account Title: Reductions of Borrowing Authority

Account Number: 4143 **Normal Balance**: Credit

Definition: The amount of borrowing authority reduced by legislation or administrative action during the fiscal year.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Borrowing Authority Withdrawn

Account Number: 4144 **Normal Balance**: Credit

Definition: The amount of indefinite borrowing authority withdrawn due to recoveries of prioryear 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 reduce 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.

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.

U.S. Government Standard General Ledger Accounts and Definitions

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 (TAFS) series 1610 - Earnings of Government-Owned Enterprises and 2810 - Repayments of Capital Investment, Government-Owned Enterprises.

Account Title: Actual Capital Transfers to the General Fund of the Treasury,

Prior-Year Balances

Account Number: 4152 **Normal Balance**: Credit

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

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U.S. Government Standard General Ledger Accounts and Definitions

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."

Account Title: Anticipated Transfers - Current-Year Authority

Account Number. 4160 **Normal Balance**: Either

Definition: The net amount of anticipated nonexpenditure transfers during the fiscal year of current-year unobligated authority to or from appropriations and funds. FACTS II normal balance assigned to this account is "debit."

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."

U.S. Government Standard General Ledger Accounts and Definitions

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

Balances

Account Number: 4166 **Normal Balance**: Either

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.) FACTS II normal balance assigned to this account is "debit."

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

Account Number. 4167 **Normal Balance**: Either

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 (TAFS) has investment authority; most commonly associated with trust and special funds. FACTS II normal balance assigned to this account is "debit."

Account Title: Allocations of Realized Authority - Not To Be Transferred From Invested

Balances - Rescinded

Account Number: 4168 **Normal Balance**: Either

Definition: The amount of authority rescinded between two Treasury Appropriation Fund Symbols (TAFS) where a balance exists in USSGL account 4166, "Allocations of Realized Authority - To Be Transferred From Invested Balances." The rescission reduces the authority that has been transferred prior to the transfer of funds; therefore, this USSGL account is offset against USSGL account 4166 at the time of the rescission. Since the funds have not yet transferred, the rescission does not affect fund balance. FACTS II normal balance assigned to this account is "debit."

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Transfers - Current-Year Authority

Account Number: 4170 **Normal Balance**: Either

Definition: The amount of realized nonexpenditure transfers between two Treasury Appropriations Fund Symbols (TAFS) 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. FACTS II normal balance assigned to this account is "debit."

Account Title: Non-Allocation Transfers of Invested Balances - Receivable

Account Number: 4171 **Normal Balance**: Either

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 OMB), 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.) FACTS II normal balance assigned to this account is "debit."

Account Title: Non-Allocation Transfers of Invested Balances - Payable

Account Number: 4172 **Normal Balance**: Either

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 OMB), 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.) FACTS II normal balance assigned to this account is "credit."

Account Title: Non-Allocation Transfers of Invested Balances - Transferred

Account Number. 4173 **Normal Balance**: Either

Definition: The amount of nonexpenditure transfers of invested balances accomplished via SF 1151: Nonexpenditure Transfer Authorization that reduce previously established USSGL 4171, "Non-Allocation Transfers of Invested Balances - Receivable" or 4172, "Non-Allocation Transfers of Invested Balances - Payable." FACTS II normal balance assigned to this account is "debit."

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U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Allocation Transfers of Current-Year Authority for Non-

Invested Accounts

Account Number: 4175 **Normal Balance**: Either

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. FACTS II normal balance assigned to this account is "debit."

Account Title: Allocation Transfers of Prior-Year Balances

Account Number: 4176 **Normal Balance**: Either

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. FACTS II normal balance assigned to this account is "debit."

Account Title: Anticipated Transfers - Prior-Year Balances

Account Number: 4180 **Normal Balance**: Either

Definition: The net amount of anticipated nonexpenditure transfers of prior-year unobligated balances to or from appropriations and funds. FACTS II normal balance assigned to this account is "debit."

Account Title: Transfers - Prior-Year Balances

Account Number. 4190 **Normal Balance**: Either

Definition: The net amount of realized nonexpenditure transfers during the fiscal year of prioryear unobligated balances to or from appropriations and funds. FACTS II normal balance assigned to this account is "debit."

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Transfer of Obligated Balances

Account Number. 4195 **Normal Balance**: Either

Definition: The amount of resources with obligations transferred to or from appropriations and funds recorded via nonexpenditure transfer during the fiscal year. FACTS II normal balance assigned to this account is "debit."

Account Title: Transfer of Expired Expenditure Transfers - Receivable

Account Number: 4199 **Normal Balance**: Either

Definition: The amount of transfers during the fiscal year of unobligated expenditure transfers receivable from an expired TAFS to an unexpired TAFS. This transaction is not accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Use only with OMB approval. FACTS II normal balance assigned to this account is "debit."

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 OMB apportionment, other authorized reimbursements, and/or other income for which current fiscal year obligational authority is automatically established based on customer orders received.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Liquidation of Deficiency - Offsetting Collections

Account Number: 4212 **Normal Balance**: Debit

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

Account Title: Anticipated 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**: Either

Definition: The amount in USSGL account 4221, "Unfilled Customer Orders Without Advance," transferred from one TAFS to another. FACTS II normal balance assigned to this account is "credit."

Account Title: Unfilled Customer Orders With Advance - Transferred

Account Number. 4231 **Normal Balance**: Either

Definition: The amount in USSGL account 4222, "Unfilled Customer Orders With Advance," transferred from one TAFS to another. FACTS II normal balance assigned to this account is "credit."

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

Account Number. 4232 **Normal Balance**: Either

Definition: The amount in USSGL account 4225, "Appropriation Trust Fund Expenditure Transfers - Receivable," transferred from one TAFS to another. FACTS II normal balance assigned to this account is "credit."

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

Account Number: 4233 **Normal Balance:** Either

Definition: The amount in USSGL account 4251, "Reimbursements and Other Income Earned - Receivable," transferred from one TAFS to another. FACTS II normal balance assigned to this account is "credit."

Account Title: Other Federal Receivables - Transferred

Account Number. 4234 **Normal Balance**: Either

Definition: The amount in USSGL account 4287, "Other Federal Receivables," transferred from one TAFS to another. FACTS II normal balance assigned to this account is "credit."

U.S. Government Standard General Ledger Accounts and Definitions

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.

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.

U.S. Government Standard General Ledger Accounts and Definitions

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.

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 does not exist. These collections result from business-type transactions.

U.S. Government Standard General Ledger Accounts and Definitions

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 precredit reform loans for which the terms have been modified.

Account Title: Actual Collections From Financing Fund

Account Number: 4276 **Normal Balance**: Debit

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

U.S. Government Standard General Ledger Accounts and Definitions

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 the financing fund but not collected from the liquidating fund for assuming precredit reform loans for which the terms have been modified.

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.

U.S. Government Standard General Ledger Accounts and Definitions

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: 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: Rescission - New Budget Authority - Special and Trust TAFS Designated

by Treasury as "Available"

Account Number: 4382 Normal Balance: Credit

Definition: The amount of new budget authority rescinded by enacted legislation in special and trust Treasury Appropriation Fund Symbols (TAFS) designated by Treasury as "available." For rescissions in other TAFS, reference USSGL account 4392, "Rescission - New Budget Authority." For across the board rescissions, OMB may require reporting rescissions as reductions.

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U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury

as "Available"

Account Number. 4383 **Normal Balance**: Credit

Definition: The amount of prior-year budgetary resources rescinded by enacted legislation in special and trust Treasury Appropriation Fund Symbols (TAFS) designated by Treasury as "available." For rescissions in other TAFS, reference USSGL account 4393, "Rescission - Prior-Year." For across the board rescissions, OMB may require reporting rescissions as reductions.

Account Title: Rescinded Amounts Appropriated in Special and Trust TAFS

Designated by Treasury as "Available"

Account Number: 4384 **Normal Balance**: Credit

Definition: The amount of rescinded authority appropriated, or to be appropriated, in special and trust Treasury Appropriation Fund Symbols (TAFS) designated by Treasury as "available." In the year of the rescission, this USSGL account is recorded as a reclassification entry to offset special and trust TAFS USSGL rescission accounts. In the year following the rescission, this USSGL account is recorded as new budget authority.

Account Title: Authority Permanently Unavailable for Obligation Pursuant to Public

Law - Special and Trust TAFS Designated by Treasury as "Available"

Account Number: 4386 Normal Balance: Credit

Definition: General permanent statutory reductions to budget authority that rescind the authority of more than one appropriation fund symbol; for example, Gramm-Rudman-Hollings Act and cancellation due to reappropriation. Use this account for reductions in special and trust Treasury Appropriation Fund Symbols (TAFS) designated by Treasury as "available." Refer to USSGL account 4396, "Authority Permanently Unavailable for Obligation Pursuant to Public Law" for reductions in other TAFS.

Account Title: Adjustments to Indefinite No-Year Authority

Account Number: 4391 **Normal Balance**: Either

Definition: The amount necessary to reconcile obligations with resources for indefinite no-year appropriations that is reportable on the FMS 2108: Yearend Closing Statement. FACTS II normal balance assigned to this account is "credit."

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Rescission - New Budget Authority

Account Number: 4392 **Normal Balance**: Credit

Definition: The amount of new budget authority rescinded by enacted legislation. For authority rescinded in special and trust Treasury Appropriation Fund Symbols (TAFS) designated by Treasury as "available," use USSGL account 4382, "Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as 'Available'." For across the board rescissions, OMB may require reporting rescissions as reductions.

Account Title: Rescission - Prior-Year

Account Number: 4393 **Normal Balance**: Credit

Definition: The amount of prior-year budgetary resources rescinded by enacted legislation. For authority rescinded in special and trust Treasury Appropriation Fund Symbols (TAFS) designated by Treasury as "available," use USSGL account 4383, "Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as 'Available'." For across-the-board rescissions, OMB may require reporting rescissions as reductions.

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 Accounts and Definitions

Account Title: Authority Permanently Unavailable for Obligation Pursuant to Public Law

Account Number: 4396 **Normal Balance**: Credit

Definition: General permanent statutory reductions to budget authority that rescind the authority of more than one appropriation fund symbol; for example, Gramm-Rudman-Hollings Act and cancellation due to reappropriation. For reductions in special and trust Treasury Appropriation Fund Symbol (TAFS) designated by Treasury as "available," use USSGL account 4386, "Authority Permanently Unavailable for Obligation Pursuant to Public Law – Special and Trust TAFS Designated by Treasury as 'Available'."

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. 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: 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 (TAFS) 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 OMB approval. This account closes at yearend.

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U.S. Government Standard General Ledger Accounts and Definitions

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.

Account Title: Unapportioned Authority - OMB Deferral

Account Number. 4430 **Normal Balance**: Credit

Definition: The amount of budgetary authority specifically withheld from apportionment by OMB.

Account Title: Unapportioned Authority

Account Number: 4450 **Normal Balance**: Credit

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

Account Title: Apportionments

Account Number. 4510 **Normal Balance**: Credit

Definition: The amounts apportioned by OMB 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 Unavailable - Anticipated Resources

Account Number: 4590 **Normal Balance**: Credit

Definition: Anticipated amounts apportioned for the current or subsequent periods. These amounts are unavailable for obligation.

U.S. Government Standard General Ledger Accounts and Definitions

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.

Account Title: Unobligated Funds Not Subject to Apportionment

Account Number: 4620 **Normal Balance**: Credit

Definition: The amount of unobligated budgetary resources not subject to apportionment that are 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: Commitments

Account Number: 4700 **Normal Balance**: Credit

Definition: The amount of allotment or lower-level authority committed in anticipation of

obligation.

U.S. Government Standard General Ledger Accounts and Definitions

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**: Either

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. FACTS II normal balance assigned to this account is "credit."

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

Account Number: 4832 **Normal Balance**: Either

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. FACTS II normal balance assigned to this account is "credit."

U.S. Government Standard General Ledger Accounts and Definitions

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 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 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 Undelivered Orders -

Obligations, Unpaid that were originally recorded in a prior fiscal year.

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 Undelivered Orders -

Obligations, Prepaid/Advanced that were originally recorded in a prior fiscal year.

U.S. Government Standard General Ledger Accounts and Definitions

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

Account Title: Authority Outlayed Not Yet Disbursed

Account Number: 4908 **Normal Balance:** Credit

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

Account Title: Delivered Orders - Obligations Transferred, Unpaid

Account Number. 4931 **Normal Balance**: Either

Definition: The amount of Delivered Orders - Obligations, Unpaid transferred during the fiscal year to or from another Treasury Appropriation Fund Symbol (TAFS). 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. FACTS II normal balance assigned to this account is "credit."

U.S. Government Standard General Ledger Accounts and Definitions

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 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 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 Delivered Orders -

Obligations, Unpaid or Paid that were originally recorded in a prior fiscal year.

Account Title: Upward Adjustments of Prior-Year Delivered Orders -

Obligations, Paid

Account Number: 4982 **Normal Balance**: Credit

Definition: The amount of upward adjustments paid/outlayed during the fiscal year to

Obligations/Delivered Orders - Unpaid or 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.

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U.S. Government Standard General Ledger Accounts and Definitions

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 Numbe r: 5200 **Normal Balance**: Credit

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

Account Title: Contra Revenue for Services Provided

Account Number: 5209 **Normal Balance**: Debit

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

Account Title: Interest Revenue - Other

Account Number: 5310 **Normal Balance**: Credit

Definition: 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.

U.S. Government Standard General Ledger Accounts and Definitions

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 and when realization is not expected.

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.

U.S. Government Standard General Ledger Accounts and Definitions

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.

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.

U.S. Government Standard General Ledger Accounts and Definitions

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.

Account Title: Donated Revenue - Nonfinancial Resources

Account Number. 5610 **Normal Balance**: Credit

Definition: Donations 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 unexpended appropriations used during the fiscal year when goods and services are received or benefits provided. Special and trust funds do not use this USSGL account.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Expended Appropriations - Prior-Period Adjustments - Restated

Account Number. 5708 **Normal Balance**: Either

Definition: The amount of net increase or decrease to expended appropriations resulting from a prior-period adjustment that requires restatement of prior-period financial statements in accordance with SFFAS No. 21. FASAB has retained the current requirement that prior-period financial statements not be restated for changes in accounting principles, unless otherwise specified in the transition instruction section of a new FASAB standard. FACTS I normal balance assigned to this account is "credit."

Account Title: Expended Appropriations - Prior-Period Adjustments - Not Restated

Account Number. 5709 **Normal Balance**: Either

Definition: The amount of net increase or decrease to expended appropriations resulting from a prior-period adjustment. The adjustment does not require restatement of prior-period financial statements in accordance with SFFAS No. 21. FACTS I normal balance assigned to this account is "credit."

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.

U.S. Government Standard General Ledger Accounts and Definitions

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.

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 OMB). 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 OMB) where a credit to unexpended appropriations is not valid. Transactions using this account will have a budgetary impact.

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U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Expenditure Financing Sources - Transfers-Out

Account Number: 5760 **Normal Balance**: Debit

Definition: The amount of financing sources of a reporting 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 OMB). Transactions using this account will have a budgetary impact.

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 OMB) 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:** Either

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. FACTS I normal balance assigned to this account is "credit."

U.S. Government Standard General Ledger Accounts and Definitions

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".

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.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Other Revenue

Account Number: 5900 **Normal Balance**: Credit

Definition: Revenue received but not otherwise classified above.

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: 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."

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Contra Bad Debts 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.

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.

U.S. Government Standard General Ledger Accounts and Definitions

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.

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 Employee's Compensation Act (FECA), unemployment for Federal employees, Social Security (old age, survivors insurance, and disability insurance) and Medicare (Hospital Insurance, Part A). Use an "F" attribute and a 2-digit partner (agency) code for FACTS I reporting as defined in I TFM 2-4000.

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 an "N" attribute.

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.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Applied Overhead

Account Number: 6600 **Normal Balance**: Credit

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

Account Title: Cost Capitalization Offset

Account Number. 6610 **Normal Balance**: Credit

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

Account Title: Depreciation, Amortization, and Depletion

Account Number: 6710 **Normal Balance**: Debit

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

Account Title: Bad Debt Expense

Account Number: 6720 **Normal Balance**: Debit

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

Account Title: Imputed Costs

Account Number: 6730 **Normal Balance**: Debit

Definition: OMB limits recognition of imputed costs to specific categories identified in OMB Bulletin No. 01-09, "Form and Content of Agency Financial Statements," as amended. The amount of costs incurred by a Federal entity for goods and services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in USSGL account 5780, "Imputed Financing Sources."

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Other Expenses Not Requiring Budgetary Resources

Account Number: 6790 **Normal Balance**: Debit

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

Account Title: Future Funded Expenses

Account Number: 6800 **Normal Balance**: Debit

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

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 Employment Compensation Act (FECA) 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 abandonments that are not accrued. It also includes OPEB (other than FECA 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 Accounts and Definitions

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 Accounts and Definitions

Account Title: Extraordinary Items

Account Number. 7300 **Normal Balance**: Either

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. FACTS I normal balance assigned to this account is "credit."

Account Title: Prior-Period Adjustments - Not Restated

Account Number. 7400 **Normal Balance**: Either

Definition: The amount of material adjustments affecting the cumulative results of operations. These adjustments do not require restatement of prior-period financial statements in accordance with SFFAS No. 21. FACTS I normal balance assigned to this account is "credit."

Account Title: Prior-Period Adjustments - Restated

Account Number. 7401 **Normal Balance**: Either

Definition: The amount of adjustments affecting the cumulative results of operations for correcting material errors from prior periods involving revenues, expenses, gains, and losses. These adjustments require restatement of prior-period financial statements in accordance with SFFAS No. 21. FASAB has retained the current requirement that prior-period financial statements not be restated for changes in accounting principles, unless otherwise specified in the transition instruction section of a new FASAB standard.

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, i.e., 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 Accounts and Definitions

Account Title: Changes in Actuarial Liability

Account Number: 7600 **Normal Balance**: Either

Definition: The amount of increase or decrease in actuarial liability. FACTS I normal balance assigned to this account is "debit."

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 OMB.

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 OMB 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 to this account at yearend.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Offset for Purchases of Capitalized Assets

Account Number: 8801 **Normal Balance:** Credit

Definition: To offset activity recorded in USSGL account 8802, "Purchases of Capitalized

Assets." USSGL account 8802 closes into this account at yearend.

Account Title: Purchases of Capitalized Assets

Account Number: 8802 **Normal Balance:** Debit

Definition: To record purchases of capitalized assets during the fiscal year. This account closes into USSGL account 8801, "Offset for Purchases of Capitalized Assets," at yearend.

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U.S. Government Standard General Ledger Account Transactions

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

\triangleright	A 100-300	Funding Sources
\triangleright	B 100-400	Disbursements and Payables
\triangleright	C 100-300	Collections and Receivables
\triangleright	D 100-800	Adjustments/Accruals/Non-Budgetary Transfers Other Than
		Disbursements and Collections
\triangleright	E 100-200	Memorandum Entries
\triangleright	F 100-200	Yearend Pre - Closing and Closing 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. Accounting in the Federal sector is not "one size fits all." Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through your USSGL representative. To illustrate the issue, please document accounting events specific to the activity in 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.
- The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in your agency's accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record your 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.
- 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 6000 series USSGL 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 account 8802 amounts applied to asset accounts under this method.
- In the yearend closing entries, USSGL accounts that may contain a balance (remain open) after closing appear in bold.
- A USSGL transaction crosswalk (beginning with inception date 8/86), can be obtained at the USSGL web site.

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USSGL Account Transaction Postings	III - 215
USSGL Account Transaction Numbers Crosswalk	III - 327

SECTION III SUPPLEMENT

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

	Account Transaction Categories
Transaction	_
Code	
A.	Funding
100	Budgetary Resources Other Than Collections
200	Authority Transfers
300	Reimbursables and Other Income
В.	Disbursements and Payables
100	Payments/Purchases
200	Commitments/Undelivered Orders/Expended Authority - Unpaid
300	Payables/Accrued Liabilities
400	Advances and Prepayments
C.	Collections and Receivables
100	• Receipts
200	Receivables/Accrued Revenue
300	• Asset Sales and Disposition (Gains and Losses)
D.	Adjustments/Accruals/Non-Budgetary Transfers
	Other Than Disbursements and Collections
100	Upward and Downward
200	• Writeoffs
300	Reclassification/Revaluation
400	• Accruals
500	 Depreciation, Amortization, and Depletion
600	 Accumulated and Allocated Costs Not in Categories Above
700	Prior-Period Adjustments
800	Transfers Without Budgetary Impact
E.	Memorandum Entries
100/200	All Memorandum Entries

(Excluding Closing Memorandum Entries)

F. Yearend

Preclosing Entries 100 200 Closing Entries

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TRANSACTIONUMBER	ON TRANSACTION DESCRIPTION
A102	To record an anticipated appropriation.
A104	To record the enactment of appropriations for other than special and trust funds.
A105	To record an adjustment to the annualized level of an appropriation based on a continuing resolution.
A106	To record the reappropriation of unexpired funds in the losing fund.
A108	To bring authority rescinded in the previous year forward as current-year authority in a special or trust TAFS designated by Treasury as available for investment.
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 OMB and available for allotment.
A118	To record anticipated resources apportioned but not available for use until they are realized.
A120	To record the allotment of authority.
A122	To record the realization of previously anticipated and apportioned authority.
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 OMB.
A127	To record budget authority (i.e., appropriated receipts) temporarily precluded from obligation.
A128	To record authority temporarily unavailable pursuant to public law.
A129	To record spending authority from offsetting collections temporarily precluded from obligation.
A130	To record reductions of authority and to withdraw funds. Also, use this transaction to record unexpended appropriations rescinded by legislative action when OMB requires reporting the rescission as a reduction (common for across-the-board reductions).
A131	To record appropriated receipts <i>rescinded and canceled</i> in special and trust funds by legislative action when OMB requires reporting the rescission as a reduction (common for across-the-board reductions).
A132	To record unexpended appropriations rescinded by legislative action.

TRANSACTI NUMBER	ION TRANSACTION DESCRIPTION
A133	To record budget authority rescinded in a special or trust expenditure TAFS funded by a special or trust <i>unavailable receipt account.</i>
A134	To record appropriated receipts <i>rescinded and canceled</i> by legislative action in special and trust TAFS.
A135	To record budget authority rescinded by legislative action in special and trust TAFS that are designated by Treasury as available for investment.
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 TAFS, 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 (usually an appropriation to a revolving fund).
A146	To record subsidy disbursed by the program fund not previously accrued.
A148	To record the reduction of 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.
A159	To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.
A160	To record reductions of indefinite borrowing authority.

TRANSACTIO NUMBER	TRANSACTION DESCRIPTION
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 Account Fund Symbol (TAFS).
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 Account Fund Symbol (TAFS).
A174	To record unanticipated actual reductions to contract authority.
A175	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) that liquidates a receivable for contract authority previously established.
A176	To record the 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/reductions 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.
A182	To record in the financing account an appropriation received for a modification adjustment transfer.
A183	To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

TRANSACTI NUMBER	ON TRANSACTION DESCRIPTION
A184	To record in the expenditure account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
A185	To record the amount returned to the special or trust unavailable receipt TAFS that was rescinded from 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.
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 contraresource account. However, these receipts may be available for investment.
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.
A196	To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
A204	To record amounts anticipated by a receiving allocation Treasury Account Fund Symbol (TAFS) for transfers-in based on an apportionment request.
A214	To record an actual transfer-out by the parent agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.
A217	To record realized authority to be transferred-in to a receiving allocation Treasury Account Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.
A218	To record budget authority rescinded in an allocation TAFS and to adjust the receivable and amount to be transferred from invested balances of the parent TAFS.
A219	To record an actual nonexpenditure transfer-in of an allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
A220	To record an actual transfer-in by the receiving agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.
A221	To adjust the payable due for amounts previously appropriated to the allocation TAFS from the parent TAFS that maintains invested balances as a result of an enacted rescission.

TRANSACTI NUMBER	ION TRANSACTION DESCRIPTION
A223	To record the realized authority to be transferred out to a receiving allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request.
A224	To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.
A225	To record an actual nonexpenditure transfer-out to an allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.
A226	To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from allocation transfer.
A228	To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer.
A230	To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from allocation transfer.
A231	To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer.
A232	To record in the parent agency the receipt of unobligated unexpired authority and funds from allocation transfer.
A234	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.
A236	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.
A237	To record the transfer out of expired unobligated expenditure transfers receivable.
A238	To record the transfer in of expired unobligated expenditure transfers receivable.
A242	To record in the receiving agency the anticipated transferred-in current-year authority or from prior-year balances.
A244	To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated.
A246	To record in the receiving agency the transfer-in of current-year or prior-year appropriations that were anticipated.
A248	To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations.

TRANSACTI NUMBER	ION TRANSACTION DESCRIPTION
A249	To record in the receiving agency an actual current-year or prior-year unanticipated non-expenditure transfer of appropriated general funds.
A250	To record in the receiving agency an actual current-year or prior-year unanticipated non-expenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers.
A251	To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.
A252	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.
A253	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.
A254	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.
A255	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.
A256	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.
A257	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.
A258	To record the Federal fund receivable for a previously anticipated trust fund expenditure transfer.
A259	To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.
A260	To record the actual collection of the appropriation trust fund expenditure transfer.
A261	To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.
A262	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.
A263	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

TRANSACTI NUMBER	TRANSACTION DESCRIPTION
A264	To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.
A266	To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
A267	To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions.
A268	To record a receivable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account 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.
A269	To record budget authority rescinded in an Agency Trust Fund Expenditure TAFS and to adjust the receivable previously recorded for amounts appropriated from a "Specific Treasury-Managed Trust Fund" TAFS.
A270	To record a payable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account 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.
A271	To adjust the payable due for amounts previously appropriated from the "Specific Treasury-Managed Trust Fund" TAFS to the Agency Trust Fund Expenditure TAFS. This adjustment is required because of a rescission action.
A272	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as receivables.
A274	To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables.
A276	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
A278	To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
A280	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 OMB), where there is investment authority involved.
A281	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 OMB), where there is investment authority involved.

U.S. Government Standard General Ledger Account Transaction Listing

TRANSACTION NUMBER	ON TRANSACTION DESCRIPTION
A282	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."
A283	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."
A284	To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
A285	To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable. When appropriate, use in conjunction with USSGL TCs-A250, A255R, A263, and A287.
A286	To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
A287	To recording in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
A288	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.
A289	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.
A290	To record in the transferring agency the transfer-out of unfilled customer orders with advance.
A291	To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
A302	To record anticipated reimbursements.
A304	To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
A305	To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.
A306	To record earned revenue in the performing agency related to a reimbursable agreement or other income.
A308	To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.
A310	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.

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TRANSACTI NUMBER	ON TRANSACTION DESCRIPTION
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 disbursement of subsidy from the program fund 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 the sale of Federal securities at par value.
B124	To record the purchase of Federal securities acquired at par value.
B125	To record the sale of Federal securities acquired at a premium.
B126	To record the purchase of Federal securities acquired at a premium.

TRANSACTION NUMBER	ON TRANSACTION DESCRIPTION
B127	To record 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 payment of excess cash to Treasury not needed to satisfy obligations and/or disbursements.
B138	To record in a trust fund payments made to a Federal fund relating to exchange transactions.
B140	To record the purchases 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.
B202	To record a commitment.
B204	To record current-year undelivered orders without an advance.
B206	To record current-year undelivered orders with an advance.
B208	To record a current-year undelivered order without an advance where the commitment is more than the undelivered order.
B210	To record a current-year undelivered order without an advance where the commitment is less than the undelivered order.
B302	To record the delivery of goods or services and accrue a liability.
B304	To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is less than the original obligation.
B306	To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is more than the original obligation.
B308	To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.
B310	To record the delivery of goods or services for construction.
B314	To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.

U.S. Government Standard General Ledger Account Transaction Listing

TRANSACTION NUMBER	ON TRANSACTION DESCRIPTION
B316	To record in the canceled appropriation the removal of a canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
B318	To record the collecting agency's estimated accrued tax refunds payable and related interest.
B322	To record the accrual of interest expenses incurred, not yet paid.
B324	To record the liability for cost to be funded in the future.
B326	To record the unfunded FECA liability and unfunded unemployment liability.
B328	To record a contingent liability.
B330	To record an increase in actuarial liabilities for benefit plans.
B332	To record the payable to borrowers from sales of foreclosed property with recourse.
B334	To record the inventory purchased for a resale under historical cost (title was passed).
B338	To record the fair market value of real and intangible forfeited property.
B340	To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
B344	To record the funded portion of cleanup costs that was previously estimated.
B346	To record capital lease liability.
B402	To record revenue received in advance.
B404	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.
C102	To record service in kind provided by non-Federal sources.
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.

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TRANSACTI NUMBER	ON TRANSACTION DESCRIPTION
C116	To record in the financing fund unearned fees collected for undisbursed loans.
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.
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 collection of previously paid Federal Employee Health Benefits reimbursed by the employee in the current year.
C140	To record the collection of receivables from Federal sources.
C142	To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
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.

TRANSACTION NUMBER	ON TRANSACTION DESCRIPTION
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.
C162	To record an adjustment to loans receivable based on acquired collateral property.
C164	To record non-cash assets donated by the public.
C166	To record a monetary instrument, including undeposited seized cash.
C168	To record seized cash deposited in a deposit fund.
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.
C202	To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account. This is custodial activity.

TRANSACTIONUMBER	ON TRANSACTION DESCRIPTION
C204	To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
C206	To record in the financing fund the disbursement of direct loans.
C208	To record binding loan contracts and subsidy receivables accrued in the financing account.
C210	To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
C212	To record refund receivables for assets or expenses that do not create budgetary resources until collected.
C214	To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity, and interest on Treasury securities.
C215	To record interest receivable on Treasury securities.
C216	To record accrued revenue from non-Federal sources other than for reimbursables, non-revolving trust funds, special funds, and custodial activity.
C217	To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
C218	To record establishment of current-period earnings on income received in advance.
C220	To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
C222	To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
C224	To record loans other than credit reform.
C226	To record the accrual of custodial interest, penalties, and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account. This is custodial activity.
C228	To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.
C230	To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
C302	To record the sale of Federal securities purchased at a premium. The sale results in a gain.
C304	To record the sale of Federal securities purchased at a premium. The sale results in a loss.
C306	To record the sale of Federal securities purchased at a discount. The sale results in a gain.
C308	To record the sale of Federal securities purchased at a discount. The sale results in a loss.

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TRANSACTIC NUMBER	ON TRANSACTION DESCRIPTION
C312	To record the receipt of cash from the sale or disposition of personal property collected for replacement property.
C314	To record the loss (or gain) from sale of foreclosed property without recourse.
C316	To record the loss on property sold without recourse.
C318	To record the loss on loan receivable from the borrower on a sale with recourse.
C320	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.
C322	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.
C324	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.
C326	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.
C328	To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
C330	To record the sale of stockpile materials.
C332	To record stockpile materials sold at a gain.
C334	To record stockpile materials sold at a loss.
C336	To record the collection of sale proceeds from forfeited personal property sold.
C340	To record the sale of forfeited property.
C342	To record the proceeds from commodities sold.
C344	To record a loss on the sale of commodities.
C345	To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.
C348	To record a receipt of cash from the sale or disposition of assets other than personal properties and investments.
C350	To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.
C351	To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.

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TRANSACTION NUMBER	ON TRANSACTION DESCRIPTION
D102	To record a downward adjustment to a prior-year unpaid expended authority and reduce the liability. The appropriation has expired.
D104	To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has expired.
D106	To record an upward adjustment of a prior-year unpaid expended authority and accrue additional liability. The appropriation has expired.
D108	To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has not expired.
D110	To record a downward adjustment to a prior-year unpaid expended authority and reduce the related liability. The appropriation has not expired.
D112	To record a downward reestimate for loan subsidies in the financing account.
D114	To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has expired.
D116	To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has not expired.
D118	To record an upward adjustment to prior-year unpaid unexpended obligations.
D120	To record a downward adjustment to unpaid prior-year unexpended obligations.
D122	To record an upward adjustment to prepaid/advanced prior-year unexpended obligations.
D126	To record an upward adjustment to prior-year paid expended authority.
D128	To record a downward adjustment to prior-year paid expended authority with no refund collected.
D130	To record a downward adjustment to prior-year prepaid/advanced unexpended obligations with no refund collected.
D132	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 expired.
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.

TRANSACTI NUMBER	ON TRANSACTION DESCRIPTION
D138	To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.
D202	To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).
D204	To record the estimated allowance for bad debts related to non-credit-reform receivables.
D205	To record the writeoff of penalties, fines, and administrative fees receivable.
D206	To record the writeoff of accounts receivable.
D207	To record the writeoff of taxes receivable.
D208	To record the writeoff of loans receivable for loans made before fiscal 1992.
D210	To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.
D212	To record the writeoff of interest receivable.
D213	To record the writeoff of assets other than investments.
D214	To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.
D216	To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account.
D218	To record an adjustment to loans receivable based on acquired collateral property.
D220	To record an adjustment for actual loss of inventory.
D222	To record an adjustment for actual loss of forfeited property.
D224	To record an adjustment for actual loss of commodities.
D226	To record assets purchased to store environmental waste from past operations at net book value of zero.
D302	To record an increase in the imprest fund.
D303	To record clearing of the prior year imprest fund from an annual year Treasury Account Fund Symbol (TAFS) at the beginning of the next fiscal year.
D304	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.

TRANSACTI NUMBER	ON TRANSACTION DESCRIPTION
D306	To record the reclassification of expended balances held back from contractors from accounts payable.
D307	To record the transfer of construction-in-progress to capitalized assets or expenses.
D308	To record the realization that contractor-developed software-in-development is in production.
D309	To record the reclassification of expenses to "in-process type" asset accounts.
D310	To record the raw materials used to produce goods.
D312	To record completed inventory items.
D314	To record the reclassification of inventory held for sale that meets management's criteria for future sale.
D316	To record the reclassification of damaged, irreparable inventory held for sale.
D317	To record damaged inventory items that need repair.
D318	To record the turn-in of a broken part from operating materials and supplies held for repair.
D319	To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
D320	To record a repaired broken part that has been returned to stock as a serviceable item.
D321	To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
D322	To record damaged inventory, using the direct method, items that need repairs.
D324	To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
D326	To record the 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.
D328	To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
D330	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.
D332	To record the reclassification of operating materials and supplies that meet management's criteria for future use.
D334	To reclassify excess or reserved assets to assets held for use.

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TRANSACTI NUMBER	ION TRANSACTION DESCRIPTION
D336	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.
D338	To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
D340	To reclassify stockpile materials authorized to be sold.
D342	To record the forfeiture of a seized monetary instrument.
D344	To record the conversion to cash for a forfeited monetary instrument.
D346	To record forfeited personal property placed into official use.
D348	To record forfeited personal property placed into official use at the end of the year and not depreciated.
D350	To record forfeited personal property authorized to be distributed/donated to another entity.
D352	To record an adjustment to the net realizable value of commodities.
D354	To record inventory that has been lost and deemed immaterial.
D355	To record inventory that has been lost and deemed material.
D356	To record inventory that has been found and deemed material.
D358	To record a loss from the revaluation of foreign currency at the end of an accounting period.
D360	To record a gain from the revaluation of foreign currency at the end of an accounting period.
D362	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.
D364	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.
D402	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.
D404	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.
D406	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.
D408	To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.

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TRANSACTION NUMBER	ON TRANSACTION DESCRIPTION
D410	To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
D502	To record an adjustment for under-applied overhead deemed immaterial.
D504	To record an adjustment for over-applied overhead deemed immaterial.
D506	To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
D508	To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
D510	To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.
D512	To record amortization of subsidy for direct loans.
D514	To record depreciation, amortization, and depletion expense on assets other than investments.
D516	To record accrued and compounded interest on the liability of loan guarantees.
D602	To record the imputed costs and related imputed financing sources.
D604	To record the application of overhead expenses to work-in-process.
D606	To record inventory used for operations.
D612	To record cost of goods sold.
D614	To record the estimated repair costs for an item using the allowance method.
D616	To record actual repair costs using the direct method.
D618	To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
D620	To record stockpile materials issued for use under the consumption method.
D622	To record a lien of real and intangible forfeited property in the allowance account.
D702	To record appropriations used for a prior period that was a result of a change in accounting principle.
D704	To record appropriations used for a prior period that was a result of a correction of an error.
D802	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.

U.S. Government Standard General Ledger Account Transaction Listing

TRANSACTION
MIMDED

TRANSACTION DESCRIPTION

D804	To record distributed personal property.
D806	To record a commodity transferred to another Federal agency.
D808	To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.
D809	To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.
D810	To record the transfer-out of investments to other Federal entities without reimbursement.
D811	To record the transfer-out of accounts payable to other Federal entities without reimbursement.
D850	To record inventory or operating materials and supplies acquired through exchange of non-monetary assets
D852	To record the transfer-in of non-budgetary or non-Federal accounts receivable from others without reimbursement.
D853	To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
D854	To record the transfer-in of investments from others without reimbursement.
D855	To record the transfer-in of accounts payable from others without reimbursement.
E102	To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for OMB approval.
E104	To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
E106	To record the binding contracts entered into by private lenders.
E108	To record the disbursement of a loan.
E110	To record the repayment of principal from borrowers.
E202	To record activity for current-year purchases of assets.
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).
F107	To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

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TRANSACTIC NUMBER	N TRANSACTION DESCRIPTION
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.
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).
F122	To record the cancellation of authority not previously expired and to withdraw funds.
F126	To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols (TAFS) that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
F128	To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
F130	To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
F132	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as <u>preclosing</u> when the total amount of current-year receipts is <u>greater than</u> 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 <u>preclosing</u> when the total amount of current-year collections is <u>greater than</u> 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.

Interim Change III - 26 October 2003

U.S. Government Standard General Ledger Account Transaction Listing

TRANSACTI NUMBER	ON TRANSACTION DESCRIPTION
F140	To record the adjustment of a Treasury zero coupon bond based on the current market value determined monthly by Treasury.
F144	To record the cancellation of a receivable for reimbursable activity.
F204	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.
F206	To record the closing of fiscal-year contract authority.
F208	To record the closing of fiscal-year borrowing authority.
F210	To record the closing of unobligated balances to unapportioned authority for unexpired multi-year and no-year funds.
F212	To record the closing of unobligated balances to expiring authority.
F214	To record the closing of paid delivered orders to total resources.
F215	To record the closing of authority made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
F216	To record the closing of related adjustments to delivered orders - obligations, paid.
F218	To record the closing of related adjustments and transfers to delivered orders - obligations, unpaid.
F222	To record the closing of related adjustments and transfers to undelivered orders, obligations prepaid and advanced.
F226	To record the closing of related adjustments and transfers to undelivered orders, obligations and unpaid.
F228	To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.
F229	To record the closing of miscellaneous receipts at the end of the year.
F230	To record the closing of gains and miscellaneous items into cumulative results of operations.
F231	To record the closing of losses and miscellaneous items into cumulative results of operations.
F232	To record the closing of the liquidating fund.
F233	To record closing of fiscal-year activity to unexpended appropriations.
F234	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
F236	To record the closing of apportioned authority of guaranteed loan level into unused authority.
F238	To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
F239	To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.

Interim Change III - 27 October 2003

U.S. Government Standard General Ledger Account Transaction Listing

TRANSACTION NUMBER	ON TRANSACTION DESCRIPTION
F240	To record the closing of all unused guaranteed loan authority no longer available for use.
F242	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 <u>post-closing</u> when the total amount of current-year receipts is <u>not enough</u> to cover current-year obligations.
F244	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 <u>post-closing</u> when the total amount of current-year collections is <u>not enough</u> to cover current-year obligations.
F245	To record the closing of trust or special fund refunds and recoveries temporarily precluded from obligation.
F246	To reclassify rescissions or rescissions reported as reductions recorded in special and trust Treasury Account Fund Symbol (TAFS), designated by Treasury as available for investment.
F247	To reclassify a rescission or a rescission reported as a reduction in an allocation special or trust Treasury Account Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.
F248	To reclassify a rescission or a rescission reported as a reduction recorded in an invested parent special or trust Treasury Account Fund Symbol (TAFS), designated by Treasury as available for investment.
F249	To reclassify a rescission or a rescission recorded as a reduction recorded in an agency special or trust expenditure Treasury Account Fund Symbol (TAFS), designated by Treasury as available for investment where the specific Treasury-Managed Trust Fund is invested.
F250	To reclassify a rescission or a rescission reported as a reduction reported in an invested "Specific Treasury-Managed Trust Fund."
F255	To record the closing of memorandum accounts for purchases.
F256	To record the closing of transferred expired authority to Appropriation Trust Fund Expenditure Transfers - Receivable.
F260	To record the closing of USSGL account 4081 back to the original budgetary resource receivable.
F261	To record the closing of USSGL account 4082 back to the original budgetary resource receivable.
F262	To record the closing of USSGL account 4083 back to the original budgetary resource receivable.
F263	To record the closing of USSGL account 4230 back to the original budgetary resource receivable.
F264	To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
F265	To record the closing of USSGL account 4232 back to the original budgetary resource receivable.

U.S. Government Standard General Ledger Account Transaction Listing

TRANSACTIO NUMBER	N TRANSACTION DESCRIPTION
F266	To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
F267	To record the closing of USSGL account 4234 back to the original budgetary resource receivable.

U.S. Government Standard General Ledger Account Transaction Listing

TRANSACTION NUMBER

TRANSACTION DESCRIPTION

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U.S. Government Standard General Ledger Account Transactions

A100 FUNDING - Budgetary Resources Other Than Collections

A102 To record an anticipated appropriation.

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

Transaction Origin: USSGL TC-1040

Budgetary Entry

Debit 4120 Appropriations Anticipated - Indefinite
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A104 To record the enactment of appropriations for other than special and trust funds.

Comment: If appropriations were anticipated, credit USSGL account 4120. Appropriation anticipated, see TC-A102. Use USSGL account 4620 for appropriations not subject to apportionment. Do not make a proprietary entry for continuing resolution activity.

Transaction Origin: USSGL TC-1005

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 Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3101 Unexpended Appropriations - Appropriations Received

A105 To record an adjustment to the annualized level of an appropriation based on a continuing resolution.

Comment: Use this transaction when the proposed annualized level of appropriation is less than the enacted level.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4119 Other Appropriations Realized

Proprietary Entry

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

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.

Transaction Origin: 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 Not Subject to Apportionment

Credit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

A108 To bring authority rescinded in the previous year forward as current-year authority in a special or trust TAFS designated by Treasury as available for investment.

Comment: Use this transaction only with special and trust TAFS designated by Treasury as available for investment.

Transaction Origin: Special and Trust Fund Rescission Scenarios, Scenarios IIA-IIE

Budgetary Entry

Debit 4384 Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury As Available

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to 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. **Transaction Origin:** USSGL implementation guidance; transactions for SF 133 reappropriation of funds

Budgetary Entry

Debit 4150 Reappropriations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to 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.

Transaction Origin: USSGL implementation guidance; transactions for SF 133 reappropriation of funds.

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

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

Transaction Origin: 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 Not Subject to Apportionment

Proprietary Entry

None

A116 To record budgetary authority apportioned by OMB and available for allotment.

Transaction Origin: USSGL TC-1075

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.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4590 Apportionments Unavailable - Anticipated Resources

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

A120 To record the allotment of authority.

Transaction Origin: USSGL TC-1085

Budgetary Entry

Debit 4510 Apportionments

Credit 4610 Allotments - Realized Resources

Proprietary Entry

None

A122 To record the realization of previously anticipated and apportioned authority.

Comment: USSGL transactions that reference this transaction (bold transaction numbers reference a reversal): A186, A304, A305, **A308**, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C208, C210, C214, C302, **C304**, C306, **C308**, C314, C316, C318, C320, **C322**, C328, C342, C351, D108, D110, D134.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4590 Apportionments Unavailable - Anticipated Resources

Credit 4510 Apportionments

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A125 To record a reduction in authority for advance funding made available in the previous year.

Transaction Origin: 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 OMB.

Comment: Reverse this transaction when authority is released.

Transaction Origin: USSGL TC-1065

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4430 Unapportioned Authority - OMB Deferral

Proprietary Entry

None

Interim Change III - 34 October 2003

U.S. Government Standard General Ledger Account Transactions

A127 To record budget authority (i.e., 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.

Transaction Origin: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4450 Unapportioned Authority - Available

Debit 4620 Unobligated Funds Not Subject to 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.

Transaction Origin: USSGL TC-1025

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

Proprietary Entry

None

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.

Transaction Origin: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4450 Unapportioned Authority - Available

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

A130 To record reductions of authority and to withdraw funds. Also, use this transaction to record unexpended appropriations rescinded by legislative action when OMB requires reporting the rescission as a reduction (common for across-the-board reductions).

Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Note: Refer to USSGL TCs-A131 through A135, A218, A221, A269, and/or A271 to record other types of rescission transactions. **Transaction Origin:** USSGL implementation guidance; transactions for SF 133/rescissions

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law

Proprietary Entry

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

A131 To record appropriated receipts *rescinded and canceled* in special and trust funds by legislative action when OMB requires reporting the rescission as a reduction (common for across-the-board reductions).

Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Note: Refer to USSGL TCs-A130, A132 through A135, A218, A221, A269, and/or A271 to record other types of rescission transactions. **Transaction Origin:** USSGL implementation guidance; Special and Trust Fund Rescission Scenarios, Scenario I; transactions for SF 133/rescissions

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out Credit 1010 Fund Balance With Treasury

A132 To record unexpended appropriations rescinded by legislative action.

Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Note: USSGL TC-A130 applies to rescissions OMB requires reported as reductions. Refer to USSGL TCs-A130, A131, A133, A134, A135, A218, A221, A269, and/or A271 for other specific rescission transactions.

Transaction Origin: USSGL implementation guidance; transactions for SF 133/rescissions

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4392 Rescission - New Budget Authority

Credit 4393 Rescission - Prior-Year

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments Credit 1010 Fund Balance With Treasury Credit 2990 Other Liabilities

A133 To record budget authority rescinded in a special or trust expenditure TAFS funded by a special or trust *unavailable receipt account*.

Comment: If OMB requires reporting the rescission as a reduction, credit USSGL account 4396; otherwise, credit 4392 or 4393 as appropriate. Refer to USSGL TC-A131 to record a *rescission and a cancellation* reported as a reduction. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185.

Transaction Origin: Special and Trust Rescission Scenarios, Scenario III

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4392 Rescission - New Budget Authority

Credit 4393 Rescission - Prior-Year

Credit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law

Proprietary Entry

Debit 5745 Appropriated Earmarked Receipts Transferred Out Credit 1010 Fund Balance With Treasury

A134 To record appropriated receipts *rescinded and canceled* by legislative action in special and trust TAFS.

Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Return fund balance to a miscellaneous receipt account designated by OMB. Note: USSGL TC-A131 applies to a *rescission and cancellation* transaction OMB requires reported as a reduction.

Transaction Origin: USSGL implementation guidance; Special and Trust Fund Rescission Scenarios, Scenario I; transactions for SF 133/rescissions

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4392 Rescission - New Budget Authority

Credit 4393 Rescission - Prior-Year

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

Credit 2990 Other Liabilities

U.S. Government Standard General Ledger Account Transactions

A135 To record budget authority rescinded by legislative action in special and trust TAFS that are designated by Treasury as available for investment.

Comment: There is no affect on USSGL account 1010 when authority is rescinded in special and trust TAFS designated by Treasury as available for investment. If OMB requires reporting the rescission as a reduction (common for an across-the-board rescission), credit USSGL account 4386; otherwise, credit account 4382 or 4383 as appropriate. Note: Refer to USSGL TC-A131 or TC-A134 if authority is both *rescinded and canceled* since USSGL account 1010 is then impacted.

Transaction Origin: Special and Trust Rescission Scenarios, Scenarios IIA-IIE

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4382 Rescissions - New Budget Authority - Special and Trust TAFS Designated by Treasury As Available

Credit 4383 Rescissions - Prior-Year - Special and Trust TAFS Designated by Treasury As Available
Credit 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust
TAFS Designated by Treasury As Available

Proprietary Entry

None

A136 To record rescission and withdrawal of funds for balances previously recorded as pending rescission.

Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously.

Transaction Origin: USSGL TC-1160

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4392 Rescission - New Budget Authority
Credit 4393 Rescission - Prior-Year

Proprietary Entry

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

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. **Transaction Origin:** USSGL TC-1075

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4420 Unapportioned Authority - Pending Rescission

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

A138 To record estimated recoveries of prior-year obligations.

Transaction Origin: USSGL TC-1007

Budgetary Entry

Debit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

None

A139 To record authority, in a trust or special fund TAFS, temporarily precluded from obligation as a result of a refund collected that is unavailable for obligation.

Transaction Origin: Trust or special fund guidance on refunds of prior-year obligations.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to 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. **Transaction Origin:** 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

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 (usually an appropriation to a revolving fund).

Comment: Refer to SFFAS #5 for discussion of contingent liabilities. See USSGL TC-A142 to record anticipated nonexpenditure payments (including capital transfers) without a proprietary contingent liability.

Transaction Origin: 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 Non-Expenditure Financing Sources - Transfers Out Credit 2920 Contingent Liabilities

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, post USSGL TC-B134.

Transaction Origin: 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 the reduction of borrowing authority.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property; credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4143 Reductions of Borrowing Authority

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

A150 To record subsidy payable accrued in the program account.

Transaction Origin: 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.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4141 Current-Year Borrowing Authority Realized

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to 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-B204.

Transaction Origin: USSGL implementation guidance; borrowing authority case studies

Budgetary Entry

Debit 4141 Current-Year Borrowing Authority Realized

Credit 4042 Estimated Indefinite Borrowing Authority

Proprietary Entry

None

A155 To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.

Comment: The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity.

Transaction Origin: USSGL implementation guidance; borrowing authority case studies

Budgetary Entry

Debit 4119 Other Appropriations Realized

Credit 4140 Substitution of Borrowing Authority

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

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.

Transaction Origin: 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.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4044 Anticipated Reductions to Borrowing Authority Credit 4143 Reductions of Borrowing Authority

Proprietary Entry

None

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

Comment: The transaction is based on an appropriation or authorizing language that allows such activity and is used in conjunction with USSGL TC-C110.

Transaction Origin: USSGL implementation guidance; borrowing authority case studies

Budgetary Entry

Debit 4044 Anticipated Reductions to Borrowing Authority Credit 4140 Substitution of Borrowing Authority

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

A160 To record reductions of indefinite borrowing authority.

Comment: This activity includes reductions of unobligated balances for indefinite borrowing authority.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4143 Reductions of Borrowing Authority

Proprietary Entry

None

A162 To record an estimate of indefinite borrowing authority to cover obligations for the current year.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4042 Estimated Indefinite Borrowing Authority

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A164 To record anticipated reductions to borrowing authority.

Comment: The borrowing authority was previously recorded as unapportioned.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4044 Anticipated Reductions to Borrowing Authority

Proprietary Entry

None

A166 To record definite and indefinite contract authority based on legislation.

Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

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-B204.

Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized Credit 4032 Estimated 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.

Transaction Origin: 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.

Transaction Origin: 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 Account Fund Symbol (TAFS).

Transaction Origin: Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry

Debit 4138 Appropriations 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.

Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority Credit 4133 Reductions of 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 Account Fund Symbol (TAFS).

Transaction Origin: Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority -Funded by Nonexpenditure Transfers

Budgetary Entry

Debit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund 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 unanticipated actual reductions to contract authority.

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

Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4133 Reductions of Contract Authority

Proprietary Entry

None

A175 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) that liquidates a receivable for contract authority previously established.

Comment: Refer to USSGL TC-A173 for the appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds.

Transaction Origin: Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry

Debit 4138 Appropriations To Liquidate Contract Authority Credit 4135 Contract Authority Liquidated

and

Debit 4136 Contract Authority To Be Liquidated by Trust Funds

Credit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable

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.

Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

Debit 4032 Estimated Contract Authority

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

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.

Transaction Origin: Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4137 Transfers of Contract Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A178 To record anticipated adjustments/reductions to contract authority.

Comment: To increase the anticipated adjustments/reductions to contract authority during the year, reverse this transaction.

Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to 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.

Transaction Origin: Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Not Subject to 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.

Transaction Origin: 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

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.

Transaction Origin: Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4175 Allocation Transfers of Current-Year Authority

Credit 4137 Transfers of Contract Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A182 To record in the financing account an appropriation received for a modification adjustment transfer.

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

and

Debit 7290 Other Losses

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

U.S. Government Standard General Ledger Account Transactions

A183 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

Transaction Origin: USSGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry

None

Proprietary Entry

Debit 5745 Appropriation Earmarked Receipts Transferred Out Credit 1010 Fund Balance With Treasury

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

Transaction Origin: 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 the amount returned to the special or trust unavailable receipt TAFS that was rescinded from an associated special or trust expenditure TAFS.

Comment: Record this transaction in the special or trust unavailable receipt TAFS. Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

Transaction Origin: Special and Trust Rescission Scenarios, Scenario III

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5740 Appropriated Earmarked Receipts Transferred In

U.S. Government Standard General Ledger Account Transactions

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

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: USSGL TC-4030

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5600 Donated Revenue - Financial Resources

Credit 5800 Tax Revenue Collected

Credit 5900 Other Revenue

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.

Transaction Origin: 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

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.

Transaction Origin: 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 Not Subject to 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.

Transaction Origin: 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 Not Subject to Apportionment

Proprietary Entry

None

A194 To record authority made available from offsetting collection balances previously precluded from obligation.

Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A129 for the original entry that precluded the obligation.

Transaction Origin: USSGL implementation guidance; authority temporarily precluded from obligation

Budgetary Entry

Debit 4158 Authority Made Available From Offsetting Collections Balances Previously Precluded From Obligation Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

A196 To record the collection of revenue for non-revolving trust and special funds that were previously accrued. **Comment:** See USSGL TC-C217 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 Not Subject to 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

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U.S. Government Standard General Ledger Account Transactions

A200 FUNDING - Authority Transfers

A204 To record amounts anticipated by a receiving allocation Treasury Account Fund Symbol (TAFS) 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

A214 To record an actual transfer-out by the parent agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.

Comment: Trust funds do not record USSGL accounts in the 3100 series; account 4175 is to be recorded by non-invested TAFS; see USSGL TCs-A223 and A225 for invested TAFS. Special funds may record USSGL accounts in the 3100 series for other than appropriations received.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

A217 To record realized authority to be transferred-in to a receiving allocation Treasury Account 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 Not Subject to 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

A218 To record budget authority rescinded in an allocation TAFS and to adjust the receivable and amount to be transferred from invested balances of the parent TAFS.

Comment: Post this transaction in the allocation TAFS. Simultaneously post USSGL TC-A221 in the parent TAFS. If OMB requires reporting the rescission as a reduction, credit USSGL account 4386; otherwise, credit account 4382 or 4383 as appropriate

Transaction Origin: Special and Trust Rescission Scenarios, Scenario IID

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4382 Rescissions - New Budget Authority - Special and Trust TAFS Designated By Treasury As Available

Credit 4383 Rescissions - Prior-Year - Special and Trust TAFS Designated by Treasury As Available
Credit 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust
TAFS Designated by Treasury As Available

and

Debit 4168 Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded 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 Transfer of Currently Invested Balances

A219 To record an actual nonexpenditure transfer-in of an allocation Treasury Account Fund Symbol (TAFS), 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 Not Subject to 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

U.S. Government Standard General Ledger Account Transactions

A220 To record an actual transfer-in by the receiving agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.

Comment: Trust funds do not record USSGL accounts in the 3100 series. USSGL account 4175 is to be recorded by non-invested Treasury Account Fund Symbol (TAFS). See USSGL TC-A219 for invested TAFS. Special funds may record USSGL accounts in the 3100 series for other than appropriations received.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A221 To adjust the payable due for amounts previously appropriated to the allocation TAFS from the parent TAFS that maintains invested balances as a result of an enacted rescission.

Comment: Post this transaction in the parent TAFS. Simultaneously post USSGL TC-A218 in the allocation TAFS.

Transaction Origin: Special and Trust Rescission Scenarios, Scenario IID

Budgetary Entry

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4168 Allocations of Realized Authority - Not To Be Transferred From Invested
Balances - Rescinded

Proprietary Entry

Debit 2150 Payable for Transfer of Currently Invested Balances Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

A223 To record the realized authority to be transferred out to a receiving allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.

Budgetary Entry

Debit 4620 Unobligated Funds Not Subject to 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

U.S. Government Standard General Ledger Account Transactions

A224 To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A225 To record an actual nonexpenditure transfer-out to an allocation Treasury Account Fund Symbol (TAFS), 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 Not Subject to 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

A226 To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from allocation transfer.

Comment: Trust funds do not record USSGL accounts in the 3100 series. Special funds may record

USSGL accounts in the 3100 series for other than appropriations received.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

A228 To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer.

Comment: Trust funds do not record USSGL accounts in the 3100 series. Special funds may record

USSGL accounts in the 3100 series for other than appropriations received.

Transaction Origin: USSGL implementation guidance; allocation transfers

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

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A230 To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from allocation transfer.

Comment: Refer to USSGL TC-A231 to record the parent agency receiving funds from the receiving agency. Trust funds do not record USSGL accounts in the 3100 series. Special funds may record USSGL accounts in the 3100 series for other than appropriations received. Record USSGL account 1330 if the receivable was previously established.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

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

A231 To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer.

Comment: See USSGL TC-A230 to record the receiving agency returning the authority and funds to the parent agency. Trust funds do not record USSGL accounts in the 3100 series. Special funds may record USSGL accounts in the 3100 series for other than appropriations received. Record USSGL account 2150 if the payable was previously established.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 3103 Unexpended Appropriations - Transfers-Out

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

A232 To record in the parent agency the receipt of unobligated unexpired authority and funds from allocation transfer.

Comment: Trust funds do not record USSGL accounts in the 3100 series. Special funds may record USSGL accounts in the 3100 series for other than appropriations received.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

U.S. Government Standard General Ledger Account Transactions

A234 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-A224 for the cash transfer method.

Transaction Origin: USSGL implementation guidance; allocation transfers

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

A236 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.

Transaction Origin: USSGL implementation guidance; allocation transfers

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

A237 To record the transfer out of expired unobligated expenditure transfers receivable.

Transaction Origin: 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

A238 To record the transfer in of expired unobligated expenditure transfers receivable.

Transaction Origin: 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 Not Subject to Apportionment

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Proprietary Entry

Debit 1335 Expenditure Transfers Receivable

Credit 5750 Expenditure Financing Sources - Transfers-In

A242 To record in the receiving agency the anticipated transferred-in current-year authority or from prior-year balances.

Transaction Origin: USSGL TC-1008

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority Debit 4180 Anticipated Transfers - Prior-Year Balances Credit 4450 Unapportioned Authority

Proprietary Entry

None

A244 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

A246 To record in the receiving agency the transfer-in of current-year or prior-year appropriations that were anticipated.

Comment: Trust and special funds credit USSGL account 5755 to transfer appropriated receipts.

Transaction Origin: 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

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

U.S. Government Standard General Ledger Account Transactions

A248 To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations. **Comment:** Trust and special funds debit USSGL account 5765 to transfer appropriated receipts.

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 Debit 5765 Nonexpenditure Financing Sources - Transfers-Out Credit 1010 Fund Balance With Treasury

A249 To record in the receiving agency an actual current-year or prior-year unanticipated non-expenditure transfer of appropriated general funds.

Comment: Transfer of USSGL accounts 4450 and 4620.

Transaction Origin: 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 Not Subject to Apportionment
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A250 To record in the receiving agency an actual current-year or prior-year unanticipated non-expenditure 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-A263, A255R, A285, and A287.

Transaction Origin: 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 Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

U.S. Government Standard General Ledger Account Transactions

A251 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.

Transaction Origin: 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 Not Subject to 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

A252 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-A253, A255, A284 and A286.

Transaction Origin: 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 Not Subject to 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

A253 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-A252, A255, A284 and A286.

Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders; transfer of spending authority from offsetting collections with obligations; transfer of current year authority; transfer of prioryear balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Budgetary Entry

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources -Transfers-Out Credit 1010 Fund Balance With Treasury

A254 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 general fund to special funds. Transfer of USSGL account 4801.

Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders; transfer of spending authority from offsetting collections with obligations; transfer of current year authority; transfer of prioryear balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry

Debit 4831Undelivered Orders - Obligations Transferred, Unpaid Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out Credit 1010 Fund Balance With Treasury

A255 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-A252, A253, A284 and A286. Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A250, A263, A285, and A287.

Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders

Budgetary Entry

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 2110 Accounts Payable Credit 1010 Fund Balance With Treasury

A256 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-A257 for the receiving agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer.

Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders; transfer of spending authority from offsetting collections with obligations

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Budgetary Entry

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Credit 1410 Advances to Others Credit 1450 Prepayments

A257 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-A256 for the transferring agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer.

Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders; transfer of spending authority from offsetting collections with obligations

Budget Entry

Debit 4195 Transfers of Obligated Balances

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances to Others

Debit 1450 Prepayments

Credit 3102 Unexpended Appropriations - Transfers-In

A258 To record the Federal fund receivable for a previously anticipated trust fund expenditure transfer.

Comment: See USSGL TC-A114 for the anticipation and USSGL TC-A260 for collection of the receivable. Use USSGL account 4450 if transfer was not previously anticipated.

Transaction Origin: 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 Not Subject to Apportionment

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1335 Expenditure Transfers Receivable

Credit 5750 Expenditure Financing Sources - Transferred In

U.S. Government Standard General Ledger Account Transactions

A259 To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out Credit 2155 Expenditure Transfers Payable

A260 To record the actual collection of the appropriation trust fund expenditure transfer.

Transaction Origin: 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

A261 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-A259 for the establishment of USSGL 2155.

Transaction Origin: USSGL implementation guidance; trust funds

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

A262 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: See notes at the beginning of this Section. Transfer of USSGL account 4801.

Transaction Origin: 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

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Budgetary Entry

Debit 4195 Transfers of Obligated Balances Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A263 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-A250, A255R, A285, and A287.

Transaction Origin: 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 Transfers 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

A264 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 are defined in the budget as expenditure transfers, see USSGL TC-C190.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipt Credit 4450 Unapportioned Authority Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5750 Expenditure Financing Sources - Transfers-In

U.S. Government Standard General Ledger Account Transactions

A266 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 (i.e., exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out Credit 1010 Fund Balance With Treasury

A267 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.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to 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

A268 To record a receivable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account 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.

Transaction Origin: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to 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

A269 To record budget authority rescinded in an Agency Trust Fund Expenditure TAFS and to adjust the receivable previously recorded for amounts appropriated from a "Specific Treasury-Managed Trust Fund" TAFS.

Comment: The Bureau of the Public Debt simultaneously posts USSGL TC-A271 in the Treasury-Managed Trust Fund TAFS. If OMB requires reporting the rescission as a reduction, credit USSGL account 4386; otherwise, credit account 4382 or 4383 as appropriate.

Transaction Origin: Special and Trust Rescission Scenarios, Scenario IIE

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4382 Rescissions - New Budget Authority - Special and Trust TAFS Designated by Treasury As Available

Credit 4383 Rescissions - Prior-Year - Special and Trust TAFS Designated by Treasury As Available
Credit 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust
TAFS Designated by Treasury As Available

and

Debit 4123 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded

Credit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Receivable

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Credit 1330 Receivable for Transfer of Currently Invested Balances

A270 To record a payable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account 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.

Transaction Origin: 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 Not Subject to Apportionment

Credit 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Current Invested Balances

U.S. Government Standard General Ledger Account Transactions

A271 To adjust the payable due for amounts previously appropriated from the "Specific Treasury-Managed Trust Fund" TAFS to the Agency Trust Fund Expenditure TAFS. This adjustment is required because of a rescission action.

Comment: The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A269 in the Agency Trust Fund Expenditure TAFS.

Transaction Origin: Special and Trust Rescission Scenarios, Scenario IIE

Budgetary Entry

Debit 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable
Credit 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable Rescinded

Proprietary Entry

Debit 2150 Payable for Transfer of Currently Invested Balances Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

A272 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as receivables.

Comment: Refer to USSGL TC-A268 for establishing the receivable.

Transaction Origin: Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4128 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In Credit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A274 To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables.

Comment: Refer to USSGL TC-A270 for establishing the payable.

Transaction Origin: Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable Credit 4129 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out

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

A276 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account 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.

Transaction Origin: Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4128 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In Credit 4450 Unapportioned Authority Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A278 To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.

Transaction Origin: 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 Not Subject to Apportionment

Credit 4129 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out Credit 1010 Fund Balance With Treasury

A280 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 OMB), 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.

Transaction Origin: Trust and special fund guidance on nonexpenditure appropriation transfers.

Budgetary Entry

Debit 4171 Non-Allocation 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

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U.S. Government Standard General Ledger Account Transactions

A281 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 OMB), 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.

Transaction Origin: Trust and special fund guidance on nonexpenditure appropriation transfers.

Budgetary Entry

Debit 4620 Unobligated Funds Not Subject to Apportionment Credit 4172 Non-Allocation Transfers of Invested Balances - Payable

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out Credit 2150 Payable for Transfers of Currently Invested Balances

A282 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 A280 for the establishment of the receivable.

Transaction Origin: Trust and special fund guidance on nonexpenditure appropriation transfers.

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4173 Non-Allocation Transfers of Invested Balances - Transferred

Credit 4171 Non-Allocation Transfers of Invested Balances - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A283 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 A281 for the establishment of the payable.

Transaction Origin: Trust and special fund guidance on nonexpenditure appropriation transfers.

Budgetary Entry

Debit 4172 Non-Allocation Transfers of Invested Balances - Payable
Credit 4170 Transfers - Current-Year Authority
Credit 4173 Non-Allocation Transfers of Invested Balances - Transferred

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances Credit 1010 Fund Balance With Treasury

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U.S. Government Standard General Ledger Account Transactions

A284 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-A252, A253, A255 and A286.

Transaction Origin: 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 Out 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

A285 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources

receivable. When appropriate, use in conjunction with USSGL TCs-A250, A255R, A263, and A287.

Comment: Transfer or USSGL accounts 4126, 4166, 4171, 4225, 4251 and 4287 respectively.

Transaction Origin: 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 Out 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

A286 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-A252, A253, A255 and A284.

Transaction Origin: 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 - Transferred-Out

A287 To recording 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-A250, A255R, A263, and A285.

Transaction Origin: 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 -Transfer-In Credit 1010 Fund Balance with Treasury

A288 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-A289 for the receiving agency.

Transaction Origin: USSGL implementation guidance; transfer of USSGL account 4802

Budgetary Entry

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 5730 Financing Sources Transferred Out without Reimbursement

Credit 1410 Advances to Others Credit 1450 Prepayments

U.S. Government Standard General Ledger Account Transactions

A289 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-A288 for the transferring agency.

Transaction Origin: USSGL implementation guidance; transfer of USSGL account 4802

Budgetary Entry

Debit 4195 Transfers of Obligated Balances

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances to Others

Debit 1450 Prepayments

Credit 5720 Financing Sources Transferred In without Reimbursement

A290 To record in the transferring agency the transfer-out of unfilled customer orders with advance.

Transaction Origin: 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

A291 To record in the receiving agency the actual transfer-in unfilled customer orders with advance.

Transaction Origin: 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

A300 FUNDING - Reimbursables and Other Income

A302 To record anticipated reimbursements.

Comment: See USSGL TC-A118; anticipated reimbursements are not available for allotment until the realized

order is received.

Transaction Origin: USSGL TC-1030

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A304 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in OMB Circular No. A-11.

Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4221 Unfilled Customer Orders Without Advance

Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

None

A305 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 OMB Circular No. A-11.

Transaction Origin: Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry

Debit 4252 Reimbursement of 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

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U.S. Government Standard General Ledger Account Transactions

A306 To record earned revenue in the performing agency related to a reimbursable agreement or other income.

Comment: See USSGL TC-C182

Transaction Origin: 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 Advances From Others

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

A308 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. Post the reversal of USSGL TC-A122 if the refund was not previously anticipated and apportioned.

Transaction Origin: 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 Advances From Others

Credit 1010 Fund Balance With Treasury

A310 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-B204. **Transaction Origin:** 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

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U.S. Government Standard General Ledger Account Transactions

B100 DISBURSEMENTS AND PAYABLES - Payments/Purchases

B102 To record payment of payroll.

Comment: For amounts paid by a direct appropriation, post USSGL TC-B134. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL 6000 account series and then offset those amounts using USSGL account 6610 (see USSGL TC-D309), 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 transactions B404, D404, and D406.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to 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.

Transaction Origin: USSGL implementation guidance; FASAB #5, Accounting for Liabilities

Budgetary Entry

Debit 4620 Unobligated Funds Not Subject to Apportionment Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 2610 Actuarial Pension Liability
Credit 1010 Fund Balance With Treasury

B104 To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.

Comment: Also post USSGL TC-C220, which establishes the loan receivable after default.

Transaction Origin: 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

U.S. Government Standard General Ledger Account Transactions

B105 To record the disbursement of subsidy from the program fund to the financing fund when the loan is disbursed.

Comment: If funded by a direct appropriation, post USSGL TC-B134. See USSGL TC-A150 to record the subsidy payable previously accrued for this program fund.

Transaction Origin: Credit reform case studies

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 2179 Contra Liability for Subsidy Payable to the Financing Account

and

Debit 2170 Subsidy Payable to the Financing Account Credit 1010 Fund Balance With Treasury

B106 To record subsidy disbursement from the program account to the financing account not previously obligated.

Comment: If funded by a direct appropriation, post USSGL TC-B134.

Transaction Origin: 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

B107 To record payment and disbursement of funds.

Comment: If for an amount paid by a direct appropriation, post USSGL TC-B134.

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to 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

U.S. Government Standard General Ledger Account Transactions

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, post USSGL TC-B134. See USSGL TC-B322 for accrued interest.

Transaction Origin: 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

B110 To record a confirmed disbursement schedule.

Comment: Clearing from unpaid to paid. **Transaction Origin:** USSGL TC-3030

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 Holdback

Debit 2160 Entitlement Benefits Due and Payable

Debit 2190 Other Accrued Liabilities

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

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

B112 To record accrued interest paid.

Comment: See USSGL TC-B322 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.

Transaction Origin: Credit reform case studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1559 Foreclosed Property - Allowance
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 1010 Fund Balance With Treasury

B116 To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.

Comment: This transaction is applicable to guaranteed loans.

Transaction Origin: 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

U.S. Government Standard General Ledger Account Transactions

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, post USSGL TC-B134.

Transaction Origin: USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing

Sources

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4267 Other Actual "government-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.

Transaction Origin: USSGL implementation guidance; changes related to capital transfers and repayment of debt

Comment: See USSGL TC-B136 for capital transfers from liquidating accounts.

Budgetary Entry

Debit 4047 Anticipated Transfers to the General Fund of the Treasury

Credit 4151 Actual Capital Transfers to 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

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.

Transaction Origin: USSGL TC-3010

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

U.S. Government Standard General Ledger Account Transactions

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.

Transaction Origin: USSGL TC-3010

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to 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: This transaction is applicable to redemptions.

Budgetary Entry

Debit 4610 Allotments - Realized Resources Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2590 Other Debt

Credit 1010 Fund Balance With Treasury

B123 To record 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.

Transaction Origin: USSGL implementation guidance; FACTS II, investments in Treasury and agency securities

Budgetary Entry

None

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

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 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 Special Financing Authority

Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing

Authority

B126 To record the purchase of Federal securities acquired at a premium.

Comment: Special and trust funds use USSGL account 4114. Post USSGL TC-A122 if authority was previously anticipated and apportioned. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.

Transaction Origin: 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 Not Subject to 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 the sale of Federal securities at a discount.

Budgetary Entry

None

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

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

B128 To record the purchase of Federal securities acquired at a discount.

Comment: Also post USSGL TC-B129 if accrued interest is purchased.

Transaction Origin: 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 Not Subject to 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, post USSGL TC-B134.

Transaction Origin: USSGL implementation guidance; FASAB #3, accounting for inventory and related property

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. This transaction is not recorded by special or non-revolving trust funds, with the exception of special funds that receive appropriation or allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction (bold transaction numbers reference a reversal): A146, A267, B102, B105, B106, B107, B108, B118, B130, B302, B304, B306, B314, B322, B332, B334, B344, B404, C132, C134, C136, C138, C139, C206, D102, D106, D114, D116, D126, D132, D402, D404, D406, D408, D410, D616.

Transaction Origin: 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 payment of excess cash to Treasury not needed to satisfy obligations and/or disbursements.

Comment: See OMB Circular A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts.

Transaction Origin: 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

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-A266 for nonexchange expenditure transfers-out.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments -Realized Resources

Debit 4620 Unobligated Funds Not Subject to 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.

Transaction Origin: USSGL implementation guidance "Accounting for Purchased Foreign Currency" **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, C230, D362, and D364.

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency Credit 1190 Other Cash

Transaction Origin: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

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, C230, D362, and D364.

Budgetary Entry

None

Proprietary Entry

Debit 2310 Advance from Other Credit 1200 Foreign Currency

U.S. Government Standard General Ledger Account Transactions

B200 DISBURSEMENTS AND PAYABLES - Commitments/Undelivered Orders/Expended Authority - Unpaid

B202 To record a commitment.

Comment: To decrease the commitment, reverse this transaction.

Transaction Origin: USSGL TC-2005

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4700 Commitments

Proprietary Entry

None

B204 To record current-year undelivered orders without an advance.

Comment: To decrease obligation in the current year, reverse this transaction.

Transaction Origin: USSGL TC-2010

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4700 Commitments

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

B206 To record current-year undelivered orders with an advance.

Comment: See USSGL TC-B404 for the expense.

Transaction Origin: USSGL TC-2010

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4700 Commitments

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances to Others

Debit 1450 Prepayments

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

B208 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4700 Commitments

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

B210 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4700 Commitments

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

U.S. Government Standard General Ledger Account Transactions

B300 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities

B302 To record the delivery of goods or services and accrue a liability.

Comment: If funded by a direct appropriation, post USSGL TC-B134. For payroll and benefits, see USSGL TC-D402. For "in-process type" accounts, see USSGL TC-D309. 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-D404 through D410. Also, assume a title is passed when the goods are received. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL TC-2020

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

U.S. Government Standard General Ledger Account Transactions

B304 To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is less than the original obligation.

Comment: If funded by a direct appropriation, post TC-B134. For payroll and benefits, see USSGL TC-D402. For "in-process type" accounts, see USSGL TC-D309. 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-D404 through D410. Also, assume a title is passed when the goods are received. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL TC-2020

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to 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

B306 To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is more than the original obligation.

Comment: If funded by a direct appropriation, post TC-B134. For payroll and benefits, see USSGL TC-D402. For "in-process type" accounts, see USSGL TC-D309. 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-D404 through D410. Also, assume a title is passed when the goods are received. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL TC-2020

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

U.S. Government Standard General Ledger Account Transactions

B308 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 Accrued Liabilities

Debit 2990 Other Liabilities

Credit 2120 Disbursements in Transit

B310 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

B314 To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.

Comment: This transaction must be recorded simultaneously with USSGL TC-B316. Also post USSGL TC-B134. **Transaction Origin:** USSGL implementation guidance; canceled payables

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expense/Program Costs Credit 2110 Accounts Payable

U.S. Government Standard General Ledger Account Transactions

B316 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 record USSGL TC-B314 in an unexpired appropriation that is available for the same purpose as the closed account. See OMB Circular A-11 for additional guidance.

Transaction Origin: 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 Expense

B318 To record the collecting agency's estimated accrued tax refunds payable and related interest.

Transaction Origin: USSGL implementation guidance; FASAB #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 Accrued Liabilities

B322 To record the accrual of interest expenses incurred, not yet paid.

Comment: If funded by a direct appropriation, post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year.

Transaction Origin: USSGL TC-2030

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to 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

B324 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-B302 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 Accrued Liabilities

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 Liability

Credit 2995 Estimated Cleanup Cost Liability

B326 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 Contribution to Employee Benefit Program Not Requiring Current-Year Budget Authority – Unobligated

Credit 2225 Unfunded FECA Liability

Credit 2290 Other Unfunded Employment Related Liability

B328 To record a contingent liability.

Comment: Reverse this entry when realization indicates no contingent liability.

Transaction Origin: USSGL TC-3125 and USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expense

Debit 7290 Other Losses

Credit 2920 Contingent Liabilities

U.S. Government Standard General Ledger Account Transactions

B330 To record an increase in actuarial liabilities for benefit plans.

Comment: Reverse this entry for a decrease.

Transaction Origin: 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

B332 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, post USSGL TC-B134.

Transaction Origin: 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

B334 To record the inventory purchased for a resale under historical cost (title was passed).

Comment: If funded by a direct appropriation, post USSGL TC-B134. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to 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

B338 To record the fair market value of real and intangible forfeited property.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale Credit 2320 Deferred Credit

B340 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related

Property

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale Credit 2320 Deferred Credits

B344 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. Post USSGL TC-B134 for appropriations used.

Transaction Origin: 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

B346 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-E202 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

B400 DISBURSEMENTS AND PAYABLES - Advances and Prepayments

B402 To record revenue received in advance.

Transaction Origin: USSGL TC-4140

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury Credit 2320 Deferred Credits

B404 To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year expended authority is the same as the original order.

Comment: See USSGL TC-A306 to see the reimbursable authority and USSGL TC-B206 for the original prepayment. If funded by a direct appropriation, post USSGL TC-B134. Also post USSGL TC-E202 to track purchases.

Transaction Origin: 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

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

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 to Others Credit 1450 Prepayments

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U.S. Government Standard General Ledger Account Transactions

C100 COLLECTIONS AND RECEIVABLES - Receipts

C102 To record service in kind provided by non-Federal sources.

Transaction Origin: USSGL TC-3145

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 5610 Donated Revenue - Nonfinancial Resources

C104 To record the collection of subsidy for loan modification costs in the financing account.

Transaction Origin: 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: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: Credit reform case studies

Budgetary Entry

Debit 4510 Apportionments

Credit 4610 Allotments - Realized Resources

and

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

U.S. Government Standard General Ledger Account Transactions

C108 To record the receipts reported into deposit funds and clearing accounts.

Comment: See USSGL TC-C152 Transaction Origin: USSGL TC-3045

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

C109 To record the receipt of previously anticipated collections.

Comment: See USSGL TC-C108 for unidentified collections. Post USSGL TC-A122 for previously anticipated and apportioned authority. See USSGL TCs-A306, A308, A310, and C186 for reimbursable agreement transactions.

Transaction Origin: 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 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 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.

Transaction Origin: 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.

Transaction Origin: USSGL TC-3115

Budgetary Entry

Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1410 Advances to Others

Credit 1450 Prepayments

C116 To record in the financing fund unearned fees collected for undisbursed loans.

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: 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 Deferred Credits

U.S. Government Standard General Ledger Account Transactions

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.

Transaction Origin: Credit reform case studies

Budgetary Entry

None

Proprietary Entry

Debit 2320 Deferred Credits

Credit 1399 Allowance for Subsidy Credit 2180 Loan Guarantee Liability

C120 To record the maturity of Federal securities acquired at par value.

Transaction Origin: 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-D510 for the amortization transaction.

Transaction Origin: 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-D510 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. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: 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 Not Subject to 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

C126 To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account.

Comment: USSGL TC-C208 must have previously been recorded. Reverse proprietary entry in USSGL TC-C208.

Transaction Origin: 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

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

U.S. Government Standard General Ledger Account Transactions

C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prioryear obligation.

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: 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 to Others

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: Post USSGL TC-A122 if authority was previously anticipated and apportioned. Also reverse USSGL TC-B134 for direct appropriations.

Transaction Origin: USSGL TC-4050

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 Not Subject to 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

Transaction continued...

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 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 Cost of Goods Sold
Credit 6900 Nonproduction Costs

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. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL TC-4050

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to 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

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

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

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-C212 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: 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 Not Subject to Apportionment

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources Credit 6100 Operating Expenses/Program Costs

C137 To record the restitution of the imprest fund loss.

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-C212 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations.

Budgetary Entry

Debit 4902 Delivered Orders – Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources Credit 6100 Operating Expenses/Program Costs

C139 To record the collection of previously paid Federal Employee Health Benefits reimbursed by the employee in the current year.

Comment: Reverse USSGL TC-B134.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 2210 Accrued Funded Payroll and Leave Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources Credit 6100 Operating Expenses/Program Costs

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

C142 To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.

Comment: If revenue was previously accrued, do not make the entries to USSGL accounts 5990 or 2980 (see USSGL TC-C143). See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Transaction Origin: USSGL implementation guidance; FASAB #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

and

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: For other than IRS. If revenue was not previously accrued, see USSGL TC-C142. 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 Tax Receivable

Credit 1340 Interest Receivable

Credit 1360 Penalties, Fines, and Administrative Fees Receivable

and

Debit 5990 Collections for Others

Credit 5991 Accrued Collections for Others

For tax revenue:

Debit 5801 Tax Revenue Accrual Adjustment

Credit 5800 Tax Revenue

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.

Transaction Origin: USSGL TC-4120

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.

Transaction Origin: USSGL TC3050

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-A300s. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

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. Transaction Origin: USSGL TC4135

Budgetary Entry

None

Proprietary Entry

Debit 1190 Other Cash

Debit 1195 Other Monetary Assets Credit 2990 Other Liabilities

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. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: USSGL TC-4145

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: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

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-C202 and/or TC-C226 for cash donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.

Transaction Origin: USSGL TC-4195

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5600 Donated Revenue - Financial Resources

U.S. Government Standard General Ledger Account Transactions

C162 To record an adjustment to loans receivable based on acquired collateral property.

Comment: This transaction does not include bad debt.

Transaction Origin: Credit reform case study

Budgetary Entry

None

Proprietary Entry

Debit 1551 Foreclosed Property
Credit 1350 Loans Receivable

C164 To record non-cash assets donated by the public.

Transaction Origin: USSGL TC-5100

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.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related

Property

Comment: When seized cash is deposited, see USSGL TC-C168.

Budgetary Entry

None

Proprietary Entry

Debit 1531 Seized Monetary Instruments Credit 2990 Other Liabilities

U.S. Government Standard General Ledger Account Transactions

C168 To record seized cash deposited in a deposit fund.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities

Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

and

Debit 1532 Seized Cash Deposited

Credit 1531 Seized Monetary Instruments

C170 To record the movement of seized cash from a deposit fund to a special receipt account upon forfeiture.

Transaction Origin: 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

C172 To record a revenue for forfeited cash deposited to the forfeiture fund.

Transaction Origin: USSGL implementation guidance; FASAB #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 Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury Credit 5900 Other Revenue

U.S. Government Standard General Ledger Account Transactions

C174 To record undeposited cash that was forfeited.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities

Credit 1531 Seized Monetary Instruments

Debit 1110 Undeposited Collections

Credit 5900 Other Revenue

C176 To record cash deposited after forfeiture.

Transaction Origin: USSGL implementation guidance; FASAB #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 Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1110 Undeposited Collections

C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale Credit 1310 Accounts Receivable

U.S. Government Standard General Ledger Account Transactions

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.

Transaction Origin: USSGL implementation guidance; FASAB #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: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: 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 Advances From Others

C184 To record in the performing agency an advance received after a reimbursable agreement was established.

Transaction Origin: 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 Advances From Others

U.S. Government Standard General Ledger Account Transactions

C186 To record the collection of receivables in the performing agency for reimbursable services.

Transaction Origin: 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-A182 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.

Transaction Origin: 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

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-A264 for nonexchange expenditure transfers-in.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipt

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue From Services Provided

Credit 5400 Benefit Program Revenue

SECTION III SUPPLEMENT

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

C192 To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).

Transaction Origin: USSGL implementation guidance; accounting for X7000 accounts

Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency Credit 5600 Donated Revenue

C194 To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.

Transaction Origin: USSGL implementation guidance; accounting for X7000 accounts

Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.

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**

C200 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue

C202 To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account. This is custodial activity.

Comment: Penalties and fines revenue accrued as an accounts receivable are other than those associated with bad debt: see USSGL TC-C226.

Transaction Origin: 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

and

Debit 5991 Accrued Collections for Others Credit 2980 Custodial Liability

C204 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.

Comment: Applicable to guaranteed loans Transaction Origin: 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

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U.S. Government Standard General Ledger Account Transactions

C206 To record in the financing fund the disbursement of direct loans.

Comment: If funded by a direct appropriation, post USSGL TC-B134.

Transaction Origin: 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

C208 To record binding loan contracts and subsidy receivables accrued in the financing account.

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: 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

C210 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: 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

C212 To record refund receivables for assets or expenses that do not create budgetary resources until collected.

Comment: USSGL TC-C136 records the collection. Note: Agencies that post a dr6500 and a cr6900 instead of cr6790 also must provide an unfunded attribute for the Statement of Financing.

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

C214 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: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

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

C215 To record interest receivable on Treasury securities.

Comment: See USSGL TC-A196 for special funds and non-revolving trust funds.

Budget Entry

None

Proprietary Entry

Debit 1340 Interest Receivable

Credit 5311 Interest Revenue - Investments

C216 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

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5900 Other Revenue

C217 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.

Transaction Origin: 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

C218 To record establishment of current-period earnings on income received in advance.

Comment: See USSGL TC-B402 for collection entry.

Transaction Origin: USSGL TC-4045

Budgetary Entry

None

Proprietary Entry

Debit 2320 Deferred Credits

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5900 Other Revenue

U.S. Government Standard General Ledger Account Transactions

C220 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

C222 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 that the Department of Defense accounts for repairable items involving trade-ins.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Accounts receivable represents the cash amount the vehicle procurer will receive from the customer:

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

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 trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair Credit 1529 Inventory - Allowance Credit 5790 Other Financing Sources

U.S. Government Standard General Ledger Account Transactions

C224 To record loans other than credit reform.

Transaction Origin: USSGL implementation guidance; FASAB #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

C226 To record the accrual of custodial interest, penalties, and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account. This is custodial activity.

Comment: For custodial revenue other than interest, see USSGL TC-C202. **Transaction Origin:** USSGL implementation guidance; miscellaneous receipts

Budgetary Entry

None

Proprietary Entry

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

and

Debit 5991 Accrued Collections for Others Credit 2980 Custodial Liability

C228 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

U.S. Government Standard General Ledger Account Transactions

C230 To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.

Transaction Origin: USSGL implementation guidance; accounting for X7000 accounts

Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable Credit 1200 Foreign Currency

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U.S. Government Standard General Ledger Account Transactions

C300 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)

C302 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-D510 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. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: 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 Not Subject to 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 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 Public the Bureau of the Public Debt Securities

Credit 7111 Gains on Disposition of Investments

C304 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-D510 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.

Transaction Origin: 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 Not Subject to Apportionment

Credit 4114 Appropriated Trust or Special Fund Receipts

Credit 4273 Interest Collected From Treasury

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

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 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

C306 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-D510 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. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: 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 Not Subject to 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 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

C308 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-D510 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.

Transaction Origin: 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 Not Subject to 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

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U.S. Government Standard General Ledger Account Transactions

C312 To record the receipt of cash from 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", which can be acquired 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.

Transaction Origin: USSGL TC-5080

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 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

C314 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. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: Credit reform case study

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

C316 To record the loss on property sold without recourse.

Comment: Excess of costs over sales proceeds are billed to the borrower.

See USSGL TC-B334 for property sold with recourse. Credit USSGL account 1399 if there is a gain. Post USSGL

TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: Credit reform case study

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

and

Debit 1350 Loans Receivable

Credit 1551 Foreclosed Property (receivable from borrower)

C318 To record the loss on loan receivable from the borrower on a sale with recourse.

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: Credit reform case study

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

C320 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. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

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

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

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

C322 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 is the amount of loss on the sale, which would be reversed if a gain is realized. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned.

Budgetary Entry

Debit 4070 Anticipated Collections From Federal Sources Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

and

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 5311 Interest Revenue - Investments

Debit 7211 Losses on Disposition of Investments

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1690 Other Investments

Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger Account Transactions

C324 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 Not Subject to 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

C326 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 Not Subject to 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

C328 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

Transaction Origin: 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

C330 To record the sale of stockpile materials.

Transaction Origin: USSGL implementation guidance; FASAB #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

C332 To record stockpile materials sold at a gain.

Transaction Origin: USSGL implementation guidance; FASAB #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

U.S. Government Standard General Ledger Account Transactions

C334 To record stockpile materials sold at a loss.

Transaction Origin: USSGL implementation guidance; FASAB #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

C336 To record the collection of sale proceeds from forfeited personal property sold.

Transaction Origin: 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

and

Debit 2320 Deferred Credits

Credit 1541 Forfeited Property Held for Sale

C340 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.

Transaction Origin: USSGL implementation guidance; FASAB #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

U.S. Government Standard General Ledger Account Transactions

C342 To record the proceeds from commodities sold.

Comment: For cost of goods sold, see USSGL TC-D612. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: USSGL implementation guidance; FASAB #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 Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5100 Revenue From Goods Sold

C344 To record a loss on the sale of commodities.

Comment: For cost of goods sold, see USSGL TC-D612.

Transaction Origin: USSGL implementation guidance; FASAB #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

C345 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-D612.

Transaction Origin: USSGL TC-5080

Budgetary Entry

None

Proprietary Entry

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

U.S. Government Standard General Ledger Account Transactions

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 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

C348 To record a receipt of cash from the sale or disposition of assets other than personal properties and investments.

Comment: For cost of goods sold, see USSGL TC-D612.

Transaction Origin: USSGL TC-5080

Budgetary Entry

Debit 4266 Other Actual Business Collection From Non-Federal Sources

Debit 4277 Other Actual Collection - Federal

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4070 Anticipated Collection From Federal Sources

Credit 4287 Other Federal Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

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

U.S. Government Standard General Ledger Account Transactions

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

C350 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-D612.

Transaction Origin: USSGL TC-5080

Budgetary Entry

Debit 4287 Other Federal Receivable

Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

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 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

U.S. Government Standard General Ledger Account Transactions

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 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

C351 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 OMB Circular No. A-11.

Transaction Origin: Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry

Debit 4287 Other Federal Receivable

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

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U.S. Government Standard General Ledger Account Transactions

D100 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Upward and Downward

D102 To record a downward adjustment to a prior-year unpaid expended authority and reduce the liability. The appropriation has expired.

Comment: If downward adjustment is material, credit USSGL account 7400 or 7401. If immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL TC2020, 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 Accrued Liabilities

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

Credit 7400 Prior-Period Adjustments - Not Restated

Credit 7401 Prior-Period Adjustments - Restated

U.S. Government Standard General Ledger Account Transactions

D104 To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has expired.

Comment: If the downward adjustment is material, credit USSGL account 7400 or 7401. If the downward adjustment is immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL TC-2020, 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

Credit 7400 Prior-Period Adjustments - Not Restated

Credit 7401 Prior-Period Adjustments - Restated

U.S. Government Standard General Ledger Account Transactions

D106 To record an upward adjustment of a prior-year unpaid expended authority and accrue additional liability. The appropriation has expired.

Comment: If funded by a direct appropriation, post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400 or 7401. If the upward adjustment is immaterial, debit USSGL account 6100. For a priorperiod adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, reverse USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, reverse USSGL TC-D704. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL budgetary accounting guide, USSGL implementation guidance; 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

Debit 7400 Prior-Period Adjustments - Not Restated

Debit 7401 Prior-Period Adjustments - Restated

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Accrued Liabilities

U.S. Government Standard General Ledger Account Transactions

D108 To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has not expired.

Comment: The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, OMB approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. Post USSGL TC-A122 for recoveries previously anticipated and apportioned. If the downward adjustment is material, credit USSGL account 7400 or 7401. If the downward adjustment is immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL budgetary accounting guide, USSGL implementation guidance; 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

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

Credit 7400 Prior-Period Adjustments - Not Restated

Credit 7401 Prior-Period Adjustments - Restated

U.S. Government Standard General Ledger Account Transactions

D110 To record a downward adjustment to a prior-year unpaid expended authority and reduce the related liability. The appropriation has not expired.

Comment: The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, OMB approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. Post USSGL TC-A122 for recoveries previously anticipated and apportioned. If the downward adjustment is material, credit USSGL account 7400 or 7401. If the downward adjustment is immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL budgetary accounting guide, USSGL implementation guidance; 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

Proprietary Entry

Debit 2110 Accounts Payable

Debit 2130 Contract Holdbacks

Debit 2190 Other Accrued Liabilities

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

Credit 7400 Prior-Period Adjustments - Not Restated

Credit 7401 Prior-Period Adjustments - Restated

U.S. Government Standard General Ledger Account Transactions

D112 To record a downward reestimate for loan subsidies in the financing account.

Transaction Origin: Credit reform case studies

Budgetary Entry

None

Proprietary Entry

Debit 5730 Financing Sources Transferred Out Without Reimbursement Credit 6199 Adjustment to Subsidy Expense

and

Debit 1399 Allowance for Subsidy Debit 2180 Loan Guarantee Liability Debit 6330 Other Interest Expenses Credit 2990 Other Liabilities

To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has expired.

Comment: If funded by a direct appropriation, post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400 or 7401. If the upward adjustment is immaterial, debit USSGL account 6100. For a priorperiod adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, reverse USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, reverse USSGL TC-D704. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL TC2020, USSGL implementation guidance; prior-period adjustments

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4881 Upward Adjustments of Prior-Year 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 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

U.S. Government Standard General Ledger Account Transactions

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

Debit 7400 Prior-Period Adjustments - Not Restated

Debit 7401 Prior-Period Adjustments - Restated

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Accrued Liabilities

Credit 2590 Other Debt

Credit 2990 Other Liabilities

D116 To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has not expired.

Comment: If funded by a direct appropriation, post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400 or 7401. If the upward adjustment is immaterial, debit USSGL account 6100. For a priorperiod adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, reverse USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, reverse USSGL TC-D704. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL TC2020, USSGL implementation guidance; prior-period adjustments

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4881 Upward Adjustments of Prior-Year 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 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

U.S. Government Standard General Ledger Account Transactions

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 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

Debit 7400 Prior-Period Adjustments - Not Restated

Debit 7401 Prior-Period Adjustments - Restated

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Accrued Liabilities

Credit 2590 Other Debt

Credit 2990 Other Liabilities

D118 To record an upward adjustment to prior-year unpaid unexpended obligations.

Comment: The goods, services, or invoice have not been received.

Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

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 unexpended obligations.

Comment: The goods, services, or invoice have not been received.

Transaction Origin: 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 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 unexpended obligations.

Comment: The invoice has been paid, but goods and services have not been received.

Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4882 Upward Adjustment of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances to Others

Debit 1450 Prepayments

Credit 1010 Fund Balance With Treasury

D126 To record an upward adjustment to prior-year paid expended authority.

Comment: A corrected invoice was received and paid for goods and services previously received and paid. Post USSGL TC-B134.

Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

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 expended authority with no refund collected.

Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired

appropriations

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 6790 Other Expense Not Requiring Budgetary Resources

U.S. Government Standard General Ledger Account Transactions

D130 To record a downward adjustment to prior-year prepaid/advanced unexpended obligations with no refund collected.

Comment: The prepaid invoice is for more than a corrected invoice. Goods and services have not been received.

Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired

appropriations

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
Credit 1410 Advances to Others

D132 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 expired.

Comment: If funded by a direct appropriation, post USSGL TC-B134. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-D404 through D410. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL TC-2020

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Credit 4650 Allotments - Expired 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

U.S. Government Standard General Ledger Account Transactions

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 Accrued Liabilities

Credit 2210 Accrued Funded Payroll and Leave

Credit 2211 Withholdings Payable

Credit 2213 Employer Contributions and Payroll Taxes Payable

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, OMB approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450. Post USSGL TC-A122 if recoveries were previously anticipated and apportioned. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-D404 through D410. Also post USSGL TC-E202 to track purchases.

Transaction Origin: 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

U.S. Government Standard General Ledger Account Transactions

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 Accrued Liabilities

Credit 2211 Withholdings Payable

Credit 2213 Employer Contributions and Payroll Taxes Payable

D136 To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.

Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

Debit 4871 Downward Adjustment of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries Credit 4450 Unapportioned Authority

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.

Transaction Origin: USSGL implementation guidance; borrowing authority case studies

Budgetary Entry

Debit 4871 Downward Adjustment of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries Credit 4450 Unapportioned Authority

Debit 4450 Unapportioned Authority

Credit 4144 Borrowing Authority Withdrawn

Proprietary Entry

None

U.S. Government Standard General Ledger Account Transactions

D200 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Writeoffs

D202 To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).

Comment: It includes tax return allowances and price redetermination, but not bad debt. See USSGL TC-D216 for custodial revenue.

Transaction Origin: USSGL implementation guidance; FASAB #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

D204 To record the estimated allowance for bad debts related to non-credit-reform receivables.

Transaction Origin: USSGL implementation guidance; FASAB #4, Managerial Cost Accounting Concepts

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

D205 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

D206 To record the writeoff of accounts receivable.

Transaction Origin: USSGL TC-4105

Budgetary Entry

None

Proprietary Entry

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

D207 To record the writeoff of taxes receivable.

Transaction Origin: USSGL implementation guidance; miscellaneous receipts

Budgetary Entry

None

Proprietary Entry

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

D208 To record the writeoff of loans receivable for loans made before fiscal 1992.

Transaction Origin: USSGL TC-4115

Budgetary Entry

None

Proprietary Entry

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

U.S. Government Standard General Ledger Account Transactions

D210 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

D212 To record the writeoff of interest receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1349 Allowance for Loss on Interest Receivable Credit 1340 Interest Receivable

D213 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

U.S. Government Standard General Ledger Account Transactions

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 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1890 Other General Property, Plant, and Equipment

D214 To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.

Transaction Origin: 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

and

Debit 2980 Custodial Liability

Credit 6190 Contra Bad Debt Expense - Incurred for Others

D216 To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account.

Comment: See USSGL TC-D202 for other than custodial revenue.

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

U.S. Government Standard General Ledger Account Transactions

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

Debit 2980 Custodial Liability

Credit 5991 Accrued Collections for Others

D218 To record an adjustment to loans receivable based on acquired collateral property.

Transaction Origin: 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

D220 To record an adjustment for actual loss of inventory.

Transaction Origin: USSGL TC-5035

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

U.S. Government Standard General Ledger Account Transactions

D222 To record an adjustment for actual loss of forfeited property.

Transaction Origin: USSGL TC-5035

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

D224 To record an adjustment for actual loss of commodities.

Transaction Origin: USSGL TC-5035

Budgetary Entry

None

Proprietary Entry

Debit 1569 Commodities - Allowance

Credit 1561 Commodities Held Under Price Support and Stabilization Support

D226 To record assets purchased to store environmental waste from past operations at net book value of zero.

Transaction Origin: USSGL implementation guidance; environmental cleanup cost case study

Budgetary Entry:

None

Proprietary Entry:

Debit 2995 Estimated Cleanup Cost Liability

Credit 1749 Accumulated Depreciation - Other Structures and Facilities

U.S. Government Standard General Ledger Account Transactions

D300 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Reclassification/Revaluation

D302 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.

Transaction Origin: USSGL TC-3035

Budgetary Entry

Debit 4610 Allotments - Realized Resources Credit 4700 Commitments

Proprietary Entry

Debit 1120 Imprest Funds

Credit 1010 Fund Balance With Treasury

D303 To record clearing of the prior year imprest fund from an annual year Treasury Account 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 Fund

D304 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.

Transaction Origin: USSGL TC-3045

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

D306 To record the reclassification of expended balances held back from contractors from accounts payable.

Transaction Origin: USSGL TC-3155

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

U.S. Government Standard General Ledger Account Transactions

D307 To record the transfer of construction-in-progress to capitalized assets or expenses.

Transaction Origin: USSGL TC-5020

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

D308 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

D309 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

D310 To record the raw materials used to produce goods.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process Credit 1525 Inventory - Raw Materials

D312 To record completed inventory items.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1527 Inventory - Finished Goods Credit 1526 Inventory - Work-in-Process

D314 To record the reclassification of inventory held for sale that meets management's criteria for future sale.

Comment: Reverse entry when assets become saleable.

Transaction Origin: USSGL implementation guidance; FASAB #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

D316 To record the reclassification of damaged, irreparable inventory held for sale.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1524 Inventory - Excess, Obsolete, and Unserviceable

Debit 7290 Other Losses

Credit 1521 Inventory Purchased for Resale Credit 1527 Inventory - Finished Goods

U.S. Government Standard General Ledger Account Transactions

D317 To record damaged inventory items that need repair.

Comment: Reverse this entry when repairs are completed.

Transaction Origin: USSGL implementation guidance; FASAB #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

D318 To record the turn-in of a broken part from operating materials and supplies held for repair.

Comment: Also post USSGL TC-D320.

Budgetary Entry

None

Proprietary Entry

Debit 1514 Operating Materials and Supplies Held for Repair Credit 6790 Other Expenses Not Requiring Budgetary Resources

D319 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.

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources Credit 1519 Operating Materials and Supplies Allowance

D320 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-D318 and D319.

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use Credit 1514 Operating Materials and Supplies Held for Repair

U.S. Government Standard General Ledger Account Transactions

D321 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 7401 Prior-Period Adjustments - Restated Credit 1529 Inventory - Allowance

D322 To record damaged inventory, using the direct method, items that need repairs.

Comment: Inventory held for repair is valued the same as a serviceable item less estimated repair costs. **Transaction Origin:** USSGL implementation guidance; FASAB #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

D324 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 7401 Prior-Period Adjustments - Restated Credit 1523 Inventory Held for Repair

U.S. Government Standard General Ledger Account Transactions

D326 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 inc.

Transaction Origin: USSGL implementation guidance; FASAB #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

D328 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.

Transaction Origin: USSGL implementation guidance; FASAB #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

D330 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.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable Debit 7290 Other Losses

Credit 1511 Operating Materials and Supplies Held for Use

U.S. Government Standard General Ledger Account Transactions

D332 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.

Transaction Origin: USSGL implementation guidance; FASAB #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

D334 To reclassify the excess or reserved assets to assets held for use.

Transaction Origin: USSGL implementation guidance; FASAB #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

D336 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.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses

Credit 1571 Stockpile Materials Held in Reserve Credit 1572 Stockpile Materials Held for Sale

U.S. Government Standard General Ledger Account Transactions

D338 To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.

Transaction Origin: USSGL implementation guidance; FASAB #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

D340 To reclassify stockpile materials authorized to be sold.

Transaction Origin: USSGL implementation guidance; FASAB #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

D342 To record the forfeiture of a seized monetary instrument.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities

Credit 1531 Seized Monetary Instrument

Debit 1541 Forfeited Property Held for Sale

Credit 5900 Other Revenue

D344 To record the conversion to cash for a forfeited monetary instrument.

Transaction Origin: USSGL implementation guidance; FASAB #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

D346 To record forfeited personal property placed into official use.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2320 Deferred Credits

Debit 1542 Forfeited Property Held for Donation or Use

Credit 5900 Other Revenue

Credit 1541 Forfeited Property Held for Sale

D348 To record forfeited personal property placed into official use at the end of the year and not depreciated. **Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1750 Equipment

Credit 1542 Forfeited Property Held for Donation or Use

D350 To record forfeited personal property authorized to be distributed/donated to another entity.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2320 Deferred Credits

Credit 2990 Other Liabilities

Debit 1542 Forfeited Property Held for Donation or Use Credit 1541 Forfeited Property Held for Sale

U.S. Government Standard General Ledger Account Transactions

D352 To record an adjustment to the net realizable value of commodities.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses

Credit 1569 Commodities Allowance

D354 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

D355 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

D356 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

U.S. Government Standard General Ledger Account Transactions

D358 To record a loss from the revaluation of foreign currency at the end of an accounting period.

Transaction Origin: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

Comment: Agencies that have Foreign Currency Account Symbols in the X7000 series refer to USSGL TCs-C192, C194, C230, D362, and D364.

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses

Credit 1200 Foreign Currency

D360 To record a gain from the revaluation of foreign currency at the end of an accounting period.

Transaction Origin: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

Comment: Agencies that have Foreign Currency Account Symbols in the X7000 series refer to USSGL TCs-C192, C194, C230, D362, and D364.

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency Credit 7190 Other Gains

D362 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.

Transaction Origin: USSGL implementation guidance "Accounting for X7000 Accounts"

Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses

Credit 1310 Accounts Receivable Credit 1200 Foreign Currency

U.S. Government Standard General Ledger Account Transactions

D364 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.

Transaction Origin: USSGL implementation guidance "Accounting for X7000 Accounts"

Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable Debit 1200 Foreign Currency Credit 7190 Other Gains

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U.S. Government Standard General Ledger Account Transactions

D400 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accruals

D402 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, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-D404 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.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to 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 Accrued Liabilities

Credit 2210 Accrued Funded Payroll and Leave

Credit 2211 Withholdings Payable

D404 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, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to 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

D406 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, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to 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

D408 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, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4801 Undelivered Orders – Obligations, Unpaid

Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs Credit 2190 Other Accrued Liabilities

U.S. Government Standard General Ledger Account Transactions

D410 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-D614 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, post USSGL TC-B134.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1529 Inventory - Allowance Credit 2110 Accounts Payable

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U.S. Government Standard General Ledger Account Transactions

D500 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Depreciation, Amortization, and Depletion

D502 To record an adjustment for under-applied overhead deemed immaterial.

Transaction Origin: USSGL implementation guidance; FASAB #4 and #7, Managerial Cost Accounting Concepts/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

D504 To record an adjustment for over-applied overhead deemed immaterial.

Transaction Origin: USSGL implementation guidance; FASAB #4 and #3, Managerial Cost Accounting Concepts/Accounting for Inventory and Related Property

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

D506 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

Transaction Origin: USSGL implementation guidance; FASAB #4 and #3, Managerial Cost Accounting Concepts/Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 6500 Cost of Goods Sold

Debit 6600 Applied Overhead

Credit 6100 Operating Expenses/Program Costs

Credit 6710 Depreciation, Amortization, and Depletion

U.S. Government Standard General Ledger Account Transactions

D508 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

Transaction Origin: USSGL implementation guidance; FASAB #4, Managerial Cost Accounting Concepts

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

D510 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.

Comment: Reverse 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
- 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

D512 To record the amortization of subsidy for direct loans.

Transaction Origin: Credit reform direct loan case study

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy

Credit 5310 Interest Revenue - Other

U.S. Government Standard General Ledger Account Transactions

D514 To record depreciation, amortization, and depletion expense on assets other than investments.

Transaction Origin: USSGL TC-5070

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 Improvement

Credit 1839 Accumulated Amortization on Internal Use Software

Credit 1849 Allowance for Depletion

Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

D516 To record accrued and compounded interest on the liability of loan guarantees.

Transaction Origin: USSGL implementation guidance; credit reform guarantee loan case study

Budgetary Entry

None

Proprietary Entry

Debit 6330 Other Interest Expenses

Credit 2180 Loan Guarantee Liability

U.S. Government Standard General Ledger Account Transactions

D600 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accumulated and Allocated Cost Not in Categories Above

D602 To record the imputed costs and related imputed financing sources.

Transaction Origin: USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

None

Proprietary Entry

Debit 6730 Imputed Costs

Credit 5780 Imputed Financing Sources

D604 To record the application of overhead expenses to work-in-process.

Transaction Origin: USSGL TC-2040

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process Credit 6600 Applied Overhead

Credit 6710 Depreciation, Amortization, and Depletion

D606 To record the inventory used for operations.

Transaction Origin: USSGL TC-5010

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

D612 To record cost of goods sold.

Comment: To record sales proceeds, see USSGL TCs-A310 and C186.

Transaction Origin: USSGL implementation guidance; FASAB #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

D614 To record the estimated repair costs for an item using the allowance method.

Comment: See USSGL TC-D322 for direct method.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related

Property

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses

Credit 1529 Inventory - Allowance

D616 To record actual repair costs using the direct method.

Comment: See USSGL TC-D618 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, post USSGL TC-B134.

appropriation, post OSSGL TC-B134.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related

Property

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to 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

D618 To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair Credit 6100 Operating Expenses/Program Costs

D620 To record stockpile materials issued for use under the consumption method.

Transaction Origin: USSGL implementation guidance; FASAB #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

D622 To record a lien of real and intangible forfeited property in the allowance account.

Transaction Origin: USSGL implementation guidance; FASAB #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

D700 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Prior-Period Adjustments

D702 To record appropriations used for a prior period that was a result of a change in accounting principle.

Transaction origin: USSGL implementation guidance; prior-period adjustments

Budgetary Entry

None

Proprietary Entry

Debit 3109 Unexpended Appropriations - Prior-Period Adjustments - Not Restated Credit 5709 Expended Appropriations - Prior-Period Adjustments - Not Restated

D704 To record appropriations used for a prior period that was a result of a correction of an error.

Transaction origin: USSGL implementation guidance; prior-period adjustments

Budgetary Entry

None

Proprietary Entry

Debit 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated Credit 5708 Expended Appropriations - Prior-Period Adjustments - Restated

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U.S. Government Standard General Ledger Account Transactions

D800 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS -Transfers Without Budgetary Impact

D802 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.

Transaction Origin: USSGL implementation guidance; FASAB #6 and #8, accounting for property, plant, and equipment/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

Debit 7211 Losses on Disposition of Investments

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

D804 To record distributed personal property.

Transaction Origin: USSGL implementation guidance; FASAB #3, accounting for inventory and related property

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities

Credit 1542 Forfeited Property Held for Donation or Use

D806 To record a commodity transferred to another Federal agency.

Transaction Origin: USSGL implementation guidance; FASAB #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

D808 To record the transfer-out of non-budgetary or non-Federal accounts receivable to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-D809, D810 and D811.

Transaction Origin: 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

D809 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-D808, D810 and D811.

Transaction Origin: 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

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Debit 1749 Accumulated Depreciation on Other Structures and Fac

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

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

D810 To record the transfer-out of investments to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-D808, D809 and D811.

Transaction Origin: 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 Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of Public Debt

Debit 1618 Market Adjustment - Investments

Debit 1621 Discount on Securities Other Than the Bureau of Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of Public Debt Securities

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of 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 Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of Public Debt

Credit 1618 Market Adjustment - Investments

Credit 1620 Investments in Securities Other Than the Bureau of Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of Public Debt Securities

Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of Public Debt

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of 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

D811 To record the transfer-out of accounts payable to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-D808, D809, and D810.

Transaction Origin: 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 Advances From Others

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 Liability

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

Debit 2995 Estimated Cleanup Cost Liability

Credit 5730 Financing Sources Transferred Out Without Reimbursement

D850 To record inventory or operating materials and supplies acquired through exchange of non-monetary assets.

Comment: An entity receiving assets of greater value than those exchanged will recognize a gain and an entity receiving assets of lesser value recognizes a loss.

Transaction Origin: USSGL implementation guidance; FASAB #3, accounting for inventory and related property

Budgetary Entry

None

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use (new fair market value)

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 Use

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 (old book value)

Credit 1521 Inventory Purchased for Resale

Credit 7110 Gains on Disposition of Assets - Other

D852 To record the transfer-in of non-budgetary or non-Federal accounts receivable from others without reimbursement.

Comment: Refer to USSGL TCs-D853, D854, and D855.

Transaction Origin: 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 Transfer 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

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U.S. Government Standard General Ledger Account Transactions

D853 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.

Comment: Refer to USSGL TCs-D852, D854 and D855.

Transaction Origin: 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

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Credit 1559 Foreclosed Property - Allowance

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

D854 To record the transfer-in of investments from others without reimbursement.

Comment: Refer to USSGL TCs-D852, D853 and D855.

Transaction Origin: 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. 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

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 Adjustments - Investments

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

- Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
- Credit 1623 Amortization of Discount and Premium on Securities Investments 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 Adjustments Investments in U.S. Treasury Zero Coupon Bonds
- Credit 1639 Contra Market Adjustments Investments in U.S. Treasury Zero Coupon Bonds
- Credit 5720 Financing Sources Transferred In Without Reimbursement

D855 To record the transfer-in of accounts payable from others without reimbursement.

Comment: Refer to USSGL TCs-D852, D853 and D854.

Transaction Origin: 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 Advances From Others
- 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 Liability
- 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
- Credit 2995 Estimated Cleanup Cost Liability

U.S. Government Standard General Ledger Account Transactions

E100 MEMORANDUM ENTRIES

E102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for OMB approval.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8010 Guaranteed Loan Level

Credit 8015 Guaranteed Loan Level - Unapportioned

Budgetary Entry

None

Proprietary Entry

None

E104 To record 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

Budgetary Entry

None

Proprietary Entry

None

E106 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

Budgetary Entry

None

Proprietary Entry

None

U.S. Government Standard General Ledger Account Transactions

E108 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

Budgetary Entry

None

Proprietary Entry

None

E110 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

Budgetary Entry

None

Proprietary Entry

None

E202 To record activity for current-year purchases of assets.

Transaction Origin: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Comment: USSGL transactions that reference this transaction (bolds reference a reversal): B302, B304, B306, B334, B346, B404, C132, C134, D102, D104, D106, D108, D110, D114, D116, D132, and D134.

Memorandum Entry

Debit 8802 Purchases of Capitalized Assets
Credit 8801 Offset for Purchases of Capital Assets

Budgetary Entry

None

Proprietary Entry

None

U.S. Government Standard General Ledger Account Transactions

F100 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.

Transaction Origin: 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 Not Subject to 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 Not Subject to 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 Not Subject to 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 Not Subject to 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 Not Subject to Apportionment

Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 2310 Advances From Others

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

F112 To record adjustments for anticipated resources not realized.

Comment: Balance in the anticipated accounts must be zero at yearend.

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized

Debit 4141 Current-Year Borrowing Authority Realized

Debit 4450 Unapportioned Authority

Debit 4590 Apportionments Unavailable - Anticipated Resources

Credit 4032 Estimated 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

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 be zero at yearend.

Transaction Origin: 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 Not Subject to Apportionment

Debit 4700 Commitments

Credit 4133 Reductions of Contract Authority

Credit 4143 Reductions of Borrowing Authority

Proprietary Entry

None

U.S. Government Standard General Ledger Account Transactions

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

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 Adjustments to Borrowing Authority

Credit 4047 Anticipated Transfers to the General Fund of the Treasury

Proprietary Entry

None

U.S. Government Standard General Ledger Account Transactions

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

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 Not Subject to Apportionment

Credit 4350 Canceled Authority

Proprietary Entry

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

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U.S. Government Standard General Ledger Account Transactions

F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols (TAFS) 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).

Transaction Origin: 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: Also post USSGL TC-F120 to cancel the expired authority and withdraw fund balance; see USSGL TC-F130 to reestablish a canceled account payable in the canceled appropriation. See OMB Circular A-11 for additional guidance.

Transaction Origin: USSGL implementation guidance; canceled payables

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries Credit 4650 Expired Authority

Proprietary Entry

Debit 2110 Accounts Payable

Credit 6100 Operating Expenses/Program Costs

and

Debit 5700 Expended Appropriations

Credit 3107 Unexpended Appropriations - Used

F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.

Comment: Post this transaction concurrently with USSGL TC-F128. OMB Circular 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 A-11 for additional guidance.

Transaction Origin: 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 <u>preclosing</u> when the total amount of current-year receipts is <u>greater than</u> the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC-F242 if the total amount of current-year receipts is <u>not enough</u> to cover current-year obligations.

Transaction Origin: 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 Receipts 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 <u>preclosing</u> when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC-F244 if the total amount of current-year receipts is <u>not enough</u> to cover current-year obligations.

Transaction Origin: 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 Collections 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.

Transaction Origin: 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.

Transaction Origin: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry

None

Proprietary Entry

Debit 7280 Unrealized Losses

Credit 1618 Market Adjustment - Investments

F140 To record the adjustment of a Treasury zero coupon bond 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. **Transaction Origin:** 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 Zero Coupon Bonds Credit 1639 Contra Market Adjustment - Investments in Zero Coupon Bonds

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.

Transaction Origin: USSGL implementation guidance; expired and cancelled authority

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Cradit 4251 Paimbursements and Other Income F

Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit 5200 Revenue From Services Provided Credit 1310 Accounts Receivable

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U.S. Government Standard General Ledger Account Transactions

F200 YEAREND - Closing Entries

F204 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

Budgetary Entry

Debit 4129 Amounts Appropriated From Specific Treasury-Managed Trust Funds 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 4167 Allocations of Realized Authority -Transferred From Invested Balances

Debit 4170 Transfers - Current-Year Authority

Debit 4173 Non-Allocation Transfers of Invested Balances - Transferred

Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Debit 4190 Transfers - Prior-Year Balances

Debit 4195 Transfers of Obligated Balances

Debit 4201 Total Actual Resources - Collected

Debit 4391 Adjustments to Indefinite No-Year Authority

Debit 4392 Rescission - New Budget Authority

Debit 4393 Rescission - Prior-Year

Debit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law

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 Treasury-Managed Trust Funds 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 Non-Allocation Transfers of Invested Balances - Transferred

Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Credit 4190 Transfers - Prior-Year Balances

Credit 4195 Transfers 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

Transaction continued...

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U.S. Government Standard General Ledger Account Transactions

Credit	4260 Actual Collections of "governmental-type" Fees
Credit	4261 Actual Collections of Business-Type Fees
Credit	4262 Actual Collections of Loan Principal
Credit	4263 Actual Collections of Loan Interest

Credit 4264 Actual Collections of Rent

Credit 4265 Actual Collections From Sale of Foreclosed Property

Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

Credit 4271 Actual Program Fund Subsidy Collected

Credit 4273 Interest Collected From Treasury

Credit 4275 Actual Collections From Liquidating Fund

Credit 4276 Actual Collections From Financing Fund

Credit 4277 Other Actual Collections - Federal

Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry

None

F206 To record the closing of fiscal-year contract authority.

Budgetary Entry

Debit 4133 Reductions of Contract Authority

Debit 4134 Contract Authority Withdrawn

Debit 4135 Contract Authority Liquidated

Debit 4139 Contract Authority Carried Forward

Debit 4392 Rescission - New Budget Authority

Debit 4393 Rescission - Prior-Year

Credit 4131 Current-Year Contract Authority Realized

Credit 4139 Contract Authority Carried Forward

Proprietary Entry

None

F208 To record the closing of fiscal-year borrowing authority.

Budgetary Entry

Debit 4140 Substitution of Borrowing Authority

Debit 4143 Reductions of Borrowing Authority

Debit 4144 Borrowing Authority Withdrawn

Debit 4145 Borrowing Authority Converted to Cash

Debit 4149 Borrowing Authority Carried Forward

Debit 4392 Rescission - New Budget Authority

Debit 4393 Rescission - Prior-Year

Credit 4141 Current-Year Borrowing Authority Realized

Credit 4149 Borrowing Authority Carried Forward

Proprietary Entry

None

U.S. Government Standard General Ledger Account Transactions

F210 To record the closing of unobligated balances 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

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

F212 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 Not Subject to Apportionment

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments

Credit 4650 Allotments - Expired Authority

Proprietary Entry

None

F214 To record the closing of paid delivered orders to total actual resources.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4201 Total Actual Resources - Collected

Proprietary Entry

None

U.S. Government Standard General Ledger Account Transactions

F215 To record the closing of authority made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Transaction Origin: 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

and

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collections Balances Previously Precluded From Obligation

Proprietary Entry

None

F216 To record the closing of related adjustments to delivered orders - obligations, paid.

Comment: See USSGL TC-F214 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

Credit 4902 Delivered Orders - Obligations, Paid

and

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Proprietary Entry

None

F218 To record the closing of related 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

and

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

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

F222 To record the closing of related 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 Adjustment of Prior-Year Undelivered Orders - Obligations,
Prepaid/Advanced

Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

and

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

F226 To record the closing of related adjustments and transfers to undelivered orders, obligations and 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

and

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

F228 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 - Restated

Debit 5709 Expended Appropriations - Prior-Period Adjustments - Not Restated

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 6190 Contra Bad Debt Expense - Incurred for Others

Debit 6199 Adjustments 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 5730 Financing Sources Transferred Out Without Reimbursement

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

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 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 Contribution to Employee Benefit Program Not Requiring Current-Year Budget Authority - Unobligated

Credit 6900 Nonproduction Costs

F229 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

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U.S. Government Standard General Ledger Account Transactions

F230 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 - Not Restated Debit 7401 Prior-Period Adjustments - Restated

Debit 7600 Changes in Actuarial Liability

Credit 3310 Cumulative Results of Operations

F231 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 - Not Restated

Credit 7401 Prior-Period Adjustments - Restated

Credit 7500 Distribution of Income - Dividend

Credit 7600 Changes in Actuarial Liability

F232 To record the closing of the liquidating fund.

Budgetary Entry

None

Proprietary Entry

Debit 5310 Interest Revenue - Other

Debit 5700 Expended Appropriations

Debit 5740 Appropriated Earmarked Receipts Transferred In

Credit 2970 Resources Payable to Treasury

Credit 5745 Appropriated Earmarked Receipts Transferred Out

Credit 6100 Operating Expense/Program Costs

Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the

Federal Financing Bank

Credit 6320 Interest Expense on Securities

Credit 6330 Other Interest Expenses

U.S. Government Standard General Ledger Account Transactions

F233 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 - Restated

Debit 3109 Unexpended Appropriations - Prior-Period Adjustments - Not Restated

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 - Restated

Credit 3109 Unexpended Appropriations - Prior-Period Adjustments - Not Restated

F234 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

Budgetary Entry

None

Proprietary Entry

None

F236 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

Budgetary Entry

None

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

F238 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 OMB Form and Content financial statements.

Memorandum Entry

Debit 8053 Guaranteed Loan New Disbursements by Lenders

Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

Budgetary Entry

None

Proprietary Entry

None

F239 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 OMB form and content financial statements.

Memorandum Entry

Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

Budgetary Entry

None

Proprietary Entry

None

F240 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

Budgetary Entry

None

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

F242 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 <u>post-closing</u> when the total amount of current-year receipts is <u>not enough</u> to cover current-year obligations.

Comment: Refer to USSGL TC-F132 if the total amount of current-year collections is <u>greater than</u> the amount needed to cover current-year obligations.

Transaction Origin: 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 Receipts or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry

None

F244 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 <u>post-closing</u> when the total amount of current-year collections is <u>not enough</u> to cover current-year obligations.

Comment: Refer to USSGL TC-F134 if the total amount of current-year collections is <u>greater than</u> the amount needed to cover current-year obligations.

Transaction Origin: 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 Collections Balances Previously Precluded From Obligation

Proprietary Entry

None

F245 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 4397 if required to reclassify as receipts and appropriations temporarily precluded from obligation.

Transaction Origin: 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

U.S. Government Standard General Ledger Account Transactions

F246 To reclassify rescissions or rescissions reported as reductions, recorded in special and trust Treasury Account Fund Symbol (TAFS), designated by Treasury as available for investment.

Comment: Only use this transaction with special and trust TAFS designated by Treasury as available for investment. See USSGL TCs-F247 or F249 for other specific reclassification transactions in invested special and trust TAFS.

Transaction Origin: Special and Trust TAFS Rescission Scenarios II A, B, and C.

Budgetary Entry

Debit 4382 Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury As Available

Debit 4383 Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury As Available

Debit 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury As Available

Credit 4384 Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury As Available

Proprietary Entry

None

F247 To reclassify a rescission or a rescission reported as a reduction in an allocation special or trust Treasury Account 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-F248.

Transaction Origin: Special and Trust TAFS Rescission Scenarios, Scenario IID

Budgetary Entry

Debit 4382 Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury As Available

Debit 4383 Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury As Available

Debit 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury As Available

Credit 4168 Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

F248 To reclassify a rescission or a rescission reported as a reduction recorded in an invested parent special or trust Treasury Account 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. Simultaneously posts USSGL TC-F247 to the allocation TAFS.

Transaction Origin: Special and Trust TAFS Rescission Scenarios, Scenario IID

Budgetary Entry

Debit 4168 Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded Credit 4384 Rescinded Amounts Appropriated in Special and Trust TAFS Designated By Treasury As Available

Proprietary Entry

None

F249 To reclassify a rescission or a rescission recorded as a reduction recorded in an agency special or trust expenditure Treasury Account Fund Symbol (TAFS), designated by Treasury as available for investment where the specific Treasury-Managed Trust Fund is invested.

Comment: Use this transaction only with "Specific Treasury-Managed Trust Funds." The Bureau of the Public Debt simultaneously posts USSGL TC-F250.

Transaction Origin: Special and Trust TAFS Rescission Scenarios, Scenario IIE

Budgetary Entry

Debit 4382 Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury As Available

Debit 4383 Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury As Available

Debit 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury As Available

Credit 4123 Amounts Appropriated From Specific Treasury-Managed Trust Funds - Receivable - Rescinded

Proprietary Entry

None

F250 To reclassify a rescission or a rescission reported as a reduction reported in an invested "Specific Treasury-Managed Trust Funds."

Comment: Only use this transaction with specific invested special and trust Treasury Account Fund Symbol (TAFS). The agency TAFS simultaneously posts USSGL TC-F249.

Transaction Origin: Special and Trust TAFS Rescission Scenarios, Scenario IIE

Budgetary Entry

Debit 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded

Credit 4384 Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury As Available

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

F255 To record the closing of memorandum accounts for purchases.

Transaction Origin: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Budgetary Entry

Debit 8801 Offset for Purchases of Capital Assets Credit 8802 Purchases of Capitalized Assets

Proprietary Entry

None

F256 To record the closing of transferred expired authority to Appropriation Trust Fund Expenditure Transfers - Receivable.

Comment: Reverse this transaction for the receiving entity.

Transaction Origin: 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

F260 To record the closing of USSGL account 4081 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: 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 a Specific Treasury-Managed Trust Fund TAFS - Receivable

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

F261 To record the closing of USSGL account 4082 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: 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

F262 To record the closing of USSGL account 4083 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: USSGL implementation guidance; transfer of receivable of invested balances

Budgetary Entry

Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred Credit 4171 Transfers - Current-Year Authority - Receivable

Proprietary Entry

None

F263 To record the closing of USSGL account 4230 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: 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

F264 To record the closing of USSGL account 4231 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: 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

U.S. Government Standard General Ledger Account Transactions

F265 To record the closing of USSGL account 4232 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: USSGL implementation guidance; transfer of USSGL account 4225

Budgetary Entry

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred Credit 4225 Appropriations Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

None

F266 To record the closing of USSGL account 4233 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: 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

F267 To record the closing of USSGL account 4234 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: 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

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

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

		DEBIT	,			CREDIT
A104	A255 R	C136	C314	A105	A267	B128
A110	A260	C137	C316	A106	A274	B128 AP
A133 AP	A262	C138	C318	A112	A278	B129
A155	A263	C140	C320	A130	A283	B130
A156	A264	C142	C322	A131	A285	B136
A170	A272	C143	C324	A132	A287	B138
A171	A276	C146	C326	A133	A308	B206
A175	A282	C148	C328	A134	B102	B204
A181	A284	C152	C330	A136	B103	C206
A182	A286	C154	C332	A146	B104	C224
A184	A305	C158	C334	A169	B105	D122
A185	B123	C172	C336	A180	B106	D126
A186	B125	C176	C340	A183	B107	D302
A188	B127	C182	C342	A185 AP	B108	D304
A196	B402	C184	C348	A214	B109	F106
A219	C104	C186	D104	A225	B110	F108
A220	C106	C188	D108	A226	B112	F110
A224	C108	C190	D302 R	A230	B114	F120
A228	C109	C302	D303	A248	B116	F122
A231	C112	C304	F107	A251	B118	F128 AP
A232	C116	C306	F108 R	A252	B119	F229
A246	C120	C308		A253	B120	
A249	C122	C312		A254	B121	
A250	C124			A255	B122	
	C126			A261	B124	
	C130			A266	B124 AP	
	C132				B126	
	C134				B126 AP	

 $R = The\ USSGL\ transaction\ mentions\ "Reverse"\ in\ the\ description.$ $AP = The\ USSGL\ transaction\ mentions\ "Also\ Post"\ in\ the\ description.$

Interim Change III - 215 October 2003

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT	CREDIT
C144 C174 D344	C144 R C146 C148 C176

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT	CREDIT
D302	D302 R D303

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT	CREDIT
C108	B140
C150	D304

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT	CREDIT
C150	

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT	CREDIT
B140 D360	B142 D362
C192 D364	C230
C194	D358

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

		DEBIT				CREDIT	
A258	C212	C312	D128	A196	C138	D206	
A310	C214	C345	D130	A260	C139	D362	
C202	C216	C350	D364	C106	C140	D808	
C204	C217	C351	D852	C109	C143	F144	
C208	C222			C126 R	C178		
C210	C228			C130	C186		
	C230			C136	C194		
				C137			

Interim Change III - 217 October 2003

U.S. Government Standard General Ledger Account Transaction Postings

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

DEBIT	CREDIT
D206 D808	D202 D852 D204 D214 D216

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT CONTRIBUTIONS RECEIVABLE

DEBIT	CREDIT
C214 D852	A196
C216	C109
C217	D808

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT	CREDIT
C202	C143 D808
D852	D207

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES RECEIVABLE

DEBIT	CREDIT		
D207 D808	D202 D216 D852		

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1330 RECEIVABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

DEBIT			CREDIT					
A173 A177	A217 A268 A280	D852		A175 A181 A218	A219 A224 A230	A234 A269 A272	A282 D808	

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS RECEIVABLE

DEBIT	CREDIT
A238 D852	A237 D808
A258	A260

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE

		DEBIT			CREDIT	
B104AP B124AP B128AP B129 C214	C215 C216 C217	C220 C226 D852	A196 C109 C140	C143 D210 D212	D218 D808	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1349 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE

DEBIT	CREDIT
D212 D218 D808	D202 D852 D204 D214 D216

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

	DEBIT			CREDIT	
B104 AP C224 C206 C316 C220 C318	D852	C109 C162 C180	D208 D210 D218	D808	

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS RECEIVABLE

DEBIT				CREDIT				
C180	D208	D808		D204	D852			

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES, FINES, AND ADMINISTRATIVE FEES RECEIVABLE

		DEBIT			CREDIT	
C214 C216	C217 C226	D852	A196 C143	D205 D808		

ACCOUNT NUMBER AND TITLE: 1369 ALLOWANCE FOR LOSS ON PENALTIES, FINES, AND ADMINISTRATIVE FEES RECEIVABLE

DEBIT	CREDIT
D205 D808	D202 D852 D214 D216

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

	DEBIT			CREDIT
C314 C316 D112	D210 D512 D808	A182 B104 AP C104 C109	C118 C126 C210 C220	C228 C314 C316 D852

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES TO OTHERS

DEBIT	CREDIT
A257 D122	A256 C112
A289	A288 C130
B206	B404

ACCOUNT NUMBER AND TITLE: 1450 PREPAYMENTS

	DEBIT	CREDIT
A257 A289	B206 D122	A256 C112 A288 D130 B404

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE

	D	DEBIT			CREDIT	
B302	D106	D332 R	C132	D108	D809	
B304	D114	D334	C134	D110	D850	
B306	D116	D354 R	C212	D213		
B404	D132	D356	C345	D330		
C164	D134	D850	C348	D332		
	D318 AP	D853	C350	D354		
	D320		D102	D355		
			D104	D606		

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	
B302 B304 B306 B404	D106 D114 D116 D132 D134	D332 D850 D853	C132 C134 C212 D102 D104	D108 D110 D332 R D334 D809	

ACCOUNT NUMBER AND TITLE: 1513 OPERATING MATERIALS AND SUPPLIES – EXCESS, OBSOLETE, AND UNSERVICEABLE

DEBIT	CREDIT
D330 D853	C328 D809
D850	D334

ACCOUNT NUMBER AND TITLE: 1514 OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR

DEBIT	CREDIT
D318	D318 AP D809
D853	D320

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND SUPPLIES - ALLOWANCE

	DEBIT	CREDIT			
D319 R	D809	D319	D853		

ACCOUNT NUMBER AND TITLE: 1521 INVENTORY PURCHASED FOR RESALE

		DEBIT				CREDIT		
B302 B304 B306 B334	B404 D106 D132	D134 D314 R D317 R D328	D354 R D356 D850 D853	C345 C348 C350	D102 D108 D213 D220	D314 D316 D317 D322	D328 R D354 D355 D612	D809 D850

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

	DEBIT		CREDIT
B302 D106 B304 D114 B306 D116 B404 D132 D134	D314 D850 D853	C132 C134 C212 D102 D104	D108 D110 D220 D314 R D809

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

		DEBIT		CREDIT
C222 D317 D322	D616 D618 D850	D853	D220 D317 R D324	D809

ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE, AND UNSERVICEABLE

DEBIT	CREDIT
D316 D853	C328 D809
D850	D220

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

		DEBIT			CREDIT		
B302	C164	D132	C132	C348	D108	D310	
B304	D106	D134	C134	C350	D110	D606	
B306	D114	D850	C212	D102	D213	D809	
B404	D116	D853	C345	D104	D220		

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

	DEBIT			CREDIT	
D309 D853 D310 D506 D604 D850		C132 C134 C212 C345	C348 C350 D213 D220	D312 D508 D606 D809	

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY – FINISHED GOODS

		DEBIT				CREDIT	
B302	D106	D312	D328		D102	D314	D328 R
B304	D114	D314R	D506	C132	D104	D316	D508
B306	D116	D317R	D850	C134	D108	D317	D606
B404	D132	D314 R	D853	C212	D110	D322	D612
C164	D134	D317 R		C345	D213	D326	D809
				C348	D220		
				C350			

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT	CREDIT
C345 D410R C348 D410 C350 D614R D213 D809 D220 D326 D328R	C222 D321 D328 D614 D853

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT	CREDIT
C166	C168 D342
D853	C174 D809

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT	CREDIT
C168	C170 D304

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR SALE

		DEBIT			CREDIT	
B338 B340 C178	D342 D853		C336 C340 C345 C348	C350 D213 D222 D344	D346 D350 D809	

ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR DONATION OR USE

DEBIT	CREDIT
D346 D853	D222 D804
D350	D348 D809

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY - ALLOWANCE

DEBIT				CREDIT			
B130	C345 C348	C350 D213	D222 D809		D622 D853		

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

DEBIT	CREDIT
B116 D853	C314
B332	C316
C162	C318
D218	D809

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY - ALLOWANCE

DEBIT	CREDIT
B114	D218
D809	D853

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS

	DEBIT				,	CREDIT		
B302	D106	D853			C345	D108	D806	
B304	D114			C132	C348	D110	D809	
B306	D116			C134	C350	D213		
B404	D132			C212	D102	D224		
C180	D134			C344	D104	D612		

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

		DEBIT	CREDIT
C344 C345 C348	C350 D213 D224	D809	D352 D853

ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN RESERVE

DEBIT	CREDIT
B302 D114 D853	C132 D108 D620
B304 D116	C134 D110 D809
B306 D132	C212 D336
B404 D134	D102 D338
D106	D104 D340

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR SALE

		DEBIT			CREDIT	
B302	D106	D853	C132	C334	D336	
B304	D114		C134	D102	D338	
B306	D116		C212	D104	D809	
B404	D132		C330	D108		
C164	D134		C332	D110		
	D340					

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

		DEBIT			CREDIT	
B302	D106	D853	C132	C350	D213	
B304	D114		C134	D102	D809	
B306	D116		C212	D104		
B404	D132		C345	D108		
C164	D134		C348	D110		

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY - ALLOWANCE

		DEBIT	CREDIT
C345 C348	C350 D213	D809	D853

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT			CREDIT
B124	C120	C304	C322
B126	C122	C306	D810
B128	C124	C308	
D854	C302	C320	

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
C124 C306 C308 C320 D810	B128 D854

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
B126 D854	C122 D810 C302 C304 C322

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

]	DEBIT			CREDIT
C122 C322 C302 D510 C304 D810	D854	C124 C306	C308 C320 D510 R	D810 D854

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT - INVESTMENTS

DEBIT	CREDIT
D810	D810
D854	D854
F136	F138

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT	CREDIT
B124 B126 B128 D854	C120 C306 C122 C308 C124 C324 C302 C326 C304 D810

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT	CREDIT
C124 D810 C306 C308 C324	B128 D854

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT	CREDIT
B126 D854	C122 D810 C302 C304 C326

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF DISC AND PREM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT	CREDIT
C122 D810	C124 D810
C302 D854	C306 D854
C304	C308
C326	C324
D510	D510 R

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
B128	C124 C320
D854	C308 D810

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

	DEBIT	CREDIT
C124	C320	B128
C308	D810	D854

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
C124 D854	C308 D510 R
D510	C320 D810

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1638 MARKET ADJUSTMENT INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

		DEBIT		(CREDIT	
D810	D854	F140	D810	D854	F140 R	

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

	Γ	DEBIT		(CREDIT	
D810	D854	F140 R	D810	D854	F140	

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT	CREDIT
D854	C320 C322 C324 C326 D810

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

		DEBIT			CREDIT	
B302	C164	D132	C132	C348	D108	D809
B304	D106	D134	C134	C350	D110	
B306	D114	D853	C212	D102	D213	
B404	D116		C345	D104	D802	

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

		DEBIT			CREDIT	
B302	D106	D134	C132	C348	D108	D809
B304	D114	D307	C134	C350	D110	
B306	D116	D853	C212	D102	D213	
B404	D132		C345	D104	D802	

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND

	DEBIT	CREDIT
C345 C348 C350	D213 D802 D809	D514 D853

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

		DEBIT			CREDIT	
B304	D106	D134	C132	C348	D108	D809
B306	D114	D309	C134	C350	D110	
B310	D116	D853	C212	D102	D213	
B404	D132		C345	D104	D307	

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

		DEBIT			CREDIT	
B302	C164	D132	C132	C348	D108	D809
B304	D106	D134	C134	C350	D110	
B306	D114	D307	C212	D102	D213	
B404	D116	D853	C345	D104	D802	

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

	DEBIT	CREDIT
C345 D213 C348 D802 C350 D809		D514 D853

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND FACILITIES

		DEBIT			CREDIT	
B302	C164	D132	C132	C350	D110	
B304	D106	D134	C134	D102	D213	
B306	D114	D307	C212	D104	D802	
B404	D116	D853	C345	D108	D809	

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES

	DEBIT	CREDIT
C345	D213	D226
C348	D802	D514
C350	D809	D853

ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

DEBIT				CREDIT				
B302	C164	D132	D853	C132	D102	D213		
B304	D106	D134		C134	D104	D802		
B306	D114	D307		C212	D108	D809		
B404	D116	D348		C312	D110			

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT

	DEBIT	CREDIT
C312	D802	D514
D213	D809	D853

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT	CREDIT
B346	C132 D104
D116	C134 D108
D853	C212 D809

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

		DEBIT	CREDIT
C312	C350	D809	D514
C345	D213		D853

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

		DEBIT			CREDIT	
B302	C164	D134	C132	C345	D108	
B304	D106	D307	C134	C350	D110	
B306	D114	D853	C212	D102	D213	
B404	D132		C312	D104	D809	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

	DEBIT	CREDIT
C312 C350 C345 D213	D809	D514 D853

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

		DEBIT			CREDIT	
B302	C164	D132	C132	D102	D213	
B304	D106	D134	C134	D104	D809	
B306	D114	D308	C212	D108		
B404	D116	D853	C312	D110		

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN DEVELOPMENT

		DEBIT			CREDIT
B302 B304 B306 B404	D106 D114 D116 D132	D309 D853	C134 C212 C312 D102	D108 D110 D213 D308	
	D134		D104	D809	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORITIZATION ON INTERNAL-USE SOFTWARE

		DEBIT			CREDIT
C312	D213	D809	D514	D853	

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

		DEBIT			CREDIT
B302	C164	D132	C132	D104	
B304	D106	D134	C134	D108	
B306	D114	D853	C212	D110	
B404	D116		D102	D809	

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

DEBIT	CREDIT
D809	D514 D853

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

		DEBIT			CREDIT	
B302	C164	D132	C132	C345	D108	D809
B304	D106	D134	C134	C350	D110	
B306	D114	D853	C212	D102	D213	
B404	D116		C312	D104	D802	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRICIATION ON OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

	DEBIT	CREDIT
C312 D213 C345 D802 C350 D809		D514 D853

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 OMB. See the account definition.	

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

		DEBIT			CREDIT	
B302	D106	D134	C132	D104		
B304	D114	D853	C134	D108		
B306	D116		C212	D110		
B404	D132		D102	D809		

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

	DEBIT			CREDIT	
A255 D110 B110 D306 B120 F128 B308 D102		A255 R B302 B304 B306 B310	B314 B318 B332 B334	B344 D106 D114 D116	D132 D134 D410 D616

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

DEBIT	CREDIT
B110	B308

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

DEBIT	CREDIT
B110	B304 D114 D306
B308	B306 D116
D102	B310 D132
D110	D106 D134

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE

DEBIT	CREDIT
B112	B318 B322

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

	DEBIT		CREDIT	
A180 A236 A221 A271 A225 A274 A231 A283	D811	A179 A223 A270 A281	D855	

ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

	DEBIT		CREDIT
A261	D811	A259	D855

ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND PAYABLE

DEBIT	CREDIT
B110	B324
B308	D406

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2170 SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

DEBIT	CREDIT
B105	A150 D855
D811	B324

ACCOUNT NUMBER AND TITLE: 2179 CONTRA LIABILITY FOR SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

DEBIT	CREDIT
A150	B105

ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

DEBIT	CREDIT
B104 D112 D811	A182 C126 B104AP C220 C104 C228 C118 D516 D855

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2190 OTHER ACCRUED LIABILITIES

DEBIT	CREDIT
B110 B308 D102 D110	B318 D106 D402 B324 D114 D408 D116 D132 D134

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND LEAVE

DEBIT	CREDIT
B110	D132
C139	D402

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT	CREDIT
B110	D132 D402 D134

U.S. Government Standard General Ledger Account Transaction Postings

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

DEBIT	CREDIT
B110	D132 D404 D134

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST-EMPLOYMENT BENEFITS DUE AND PAYABLE

DEBIT	CREDIT
B110	D406

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

DEBIT	CREDIT
D406 R	D406

ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO CARRIERS

DEBIT	CREDIT
D406 R	D406

U.S. Government Standard General Ledger Account Transaction Postings

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

DEBIT	CREDIT
D406 R	D406

ACCOUNT NUMBER AND TITLE: 2220 UNFUNDED LEAVE

DEBIT	CREDIT
D811	B324 D855

ACCOUNT NUMBER AND TITLE: 2225 UNFUNDED FECA LIABILITY

DEBIT	CREDIT
B326 R	B326
D811	D855

ACCOUNT NUMBER AND TITLE: 2290 OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY

DEBIT	CREDIT
B326 R	B324 D855
D811	B326

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2310 ADVANCES FROM OTHERS

	DEBIT	CREDIT
A306 D811 A308 F110 B142		C182 C184 D855

ACCOUNT NUMBER AND TITLE: 2320 DEFERRED CREDITS

		DEBIT			CREDIT
C118 C218	C336 D346	D350	B338 B340	B402 C116	

ACCOUNT NUMBER AND TITLE: 2400 LIABILITY FOR DEPOSIT FUNDS, CLEARING ACCOUNTS AND UNDEPOSITED COLLECTIONS

DEBIT	CREDIT
C144 R D304	C108 C152
C170	C144 C168

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

	DEBIT	CREDIT
B120 D B121	0811	A156 D855

U.S. Government Standard General Ledger Account Transaction Postings

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

	DEBIT	CREDIT
B120 B121	D811	A156 D855

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

DEBIT	CREDIT
	B123 B127 B125

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

DEBIT	CREDIT
B127	

U.S. Government Standard General Ledger Account Transaction Postings

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

DEBIT	CREDIT
	B125

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

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

DEBIT	CREDIT
B122	D114 D116

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

	DEBIT	CREDIT
B103	D406 D811	B324 D855

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE LIABILITY

DEBIT	CREDIT
D811	B324 D855

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE LIABILITY

DEBIT	CREDIT
D811	B324 D855

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

DEBIT	CREDIT
B330 R	B330
D811	D855

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT	CREDIT
B330 R	B324 D855
D811	B330

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

DEBIT			CREDIT
B114	D811	D218	D855

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT		CREDIT		
B119 B328 R	D811	A143 D855 B328		

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

DEBIT		CREDIT	
B110	D811	B346	D855

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2950 LIABILITY FOR SUBSIDY RELATED TO UNDISBURSED LOANS

	DEBIT	CREDIT		
C126 R	D811	C208	D855	

ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM CANCELED APPROPRIATIONS

DEBIT	CREDIT		
B316 D811	D855 F130		

ACCOUNT NUMBER AND TITLE: 2970 RESOURCES PAYABLE TO TREASURY

DEBIT		CREDIT	
B136	D811	F232	D855

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

DEBIT	CREDIT
D214	C142
D216	C202
F124	C226

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES

		DEBIT		C	CREDIT	
B110 B308	C168 C174 D342	D804 D811	A130 A131 A132 A134 A136	A185 AP B324 C150 C166 D112	D114 D116 D350 D855	

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST LIABILITY

DEBIT				CREDIT		
B344	D226	D811		B324	D855	

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS - CUMULATIVE

DEBIT	CREDIT
F233	F233

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS - APPROPRIATIONS RECEIVED

		DEBIT			CREDIT	
A105	F108	F233	A104 A110	A155 A170	F107 F108 R	

U.S. Government Standard General Ledger Account Transaction Postings

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

DEBIT	CREDIT
F233	A220 A246 A262 A228 A249 A232 A257

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

	DEBIT	CREDIT
A214 A251 A226 A254 A230 A256 A248		A231 F233

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS - ADJUSTMENTS

	DEBIT	CREDIT
A106 A136 A112 A169 A130 F106 A132 F120	F233	F233

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS - USED

	DEBI	Γ	CREDIT
A146 AP	B306 AP	D126 AP	C132 R
A267 AP	B314 AP	D132 AP	C134 R
B102 AP	B322 AP	D402 AP	C136 R
B105 AP	B332 AP	D404 AP	C138 R
B106 AP	B334 AP	D406 AP	C139 R
B107 AP	B344 AP	D408 AP	D102 R
B109 AP	B404 AP	D410 AP	F128
B118 AP	C206 AP	D616 AP	F233
B130 AP	D106 AP	F233	
B134	D114 AP		
B302 AP	D116 AP		
B304 AP			

ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS - RESTATED

	DEBIT		CREDIT
D102AP D104AP D108AP	D110 AP D704 F233	D106 R D114 R D116 R	F233

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENT - NOT RESTATED

	DEBIT		CREDIT
D102 AP	D110 AP	D106 R	F233
D104 AP	D702	D114 R	
D108 AP	F233	D116 R	

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U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF OPERATIONS

DEBIT	CREDIT
F228	F228
F231	F230

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED CONTRACT AUTHORITY

DEBIT	CREDIT
A176	A168 F112

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO CONTRACT AUTHORITY

	DEBIT	CREDIT
A172	A178 R F114	A178 F118

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE BORROWING AUTHORITY

DEBIT	CREDIT
A162	A154 F112

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY

DEBIT	CREDIT
A158 F114	A164
A159	F118

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANFERS TO THE GENERAL FUND OF THE TREASURY

	DEBIT	CREDIT
B119 B120 B136	F114	A142 A143 F118

ACCOUNT NUMBER AND TITLE: 4060 ANTICIPATED COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT			CREDIT		
A140 F116	C109 C116 C130	C132 C136 C148	C152 C154 C314	C316 C318 C328	C342 C348 D108 F112

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES

DEBIT	CREDIT
A140 C322 C126 R F116 C304 C308	C104 C132 C214 C348 C106 C136 C302 C350 C109 C208 C306 D108 C124 C210 C320 F112

ACCOUNT NUMBER AND TITLE: 4081 AMOUNTS APPROPRIATED FROM A SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE - TRANSFERRED

DEBIT	CREDIT
A285 F260	A284
F260	F260 R

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

DEBIT	CREDIT
A285 F261	A284
F261	F261 R

U.S. Government Standard General Ledger Account Transaction Postings

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

DEBIT	CREDIT
A285 F262	A284
F262	F262 R

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION APPROPRIATIONS

DEBIT	CREDIT
A104	F108
F108 R	F204

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY - APPROPRIATIONS

DEBIT	CREDIT
A104	F204

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

		DEBIT			CI	REDIT	
A184 A186 A188 A196	A264 C124 C172 C176 C190	C302 C306 C324 C326	C336 F140	B126 B128 AP B129	C304 C308 F140 R F204		

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

DEBIT	CREDIT
A104	F204

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE APPROPRIATION

DEBIT	CREDIT
A104	F204

ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY APPROPRIATION

DEBIT	CREDIT
A104	F108
F108 R	F204

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

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U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED - INDEFINITE

DEBIT	CREDIT
A102	A104 C306
C304	A186 F112
C308	C124
F116	C302

ACCOUNT NUMBER AND TITLE: 4123 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE - RESCINDED

DEBIT	CREDIT
A269	F249

ACCOUNT NUMBER AND TITLE: 4124 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - PAYABLE - RESCINDED

DEBIT	CREDIT
F250	A271

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4125 LOAN MODIFICATION ADJUSTMENT TRANSFER APPROPRIATION

DEBIT	CREDIT
A182	F204

ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE

DEBIT	CREDIT
A173	A175 F260
A268	A269
F260 R	A272

ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - PAYABLE

DEBIT	CREDIT
A271 A274	A270

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - TRANSFERS-IN

DEBIT	CREDIT
A272 A276	F204

ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - TRANSFERS-OUT

DEBIT	CREDIT
F204	A274 A278

ACCOUNT NUMBER AND TITLE: 4130 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY WITHDRAWN

DEBIT	CREDIT
F204	A169

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR AUTHORITY REALIZED

DEBIT	CREDIT
A166 F112 A168	F206

ACCOUNT NUMBER AND TITLE: 4133 REDUCTIONS OF CONTRACT AUTHORITY

DEBIT	CREDIT
F206	A172 F113 A174

ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY WITHDRAWN

DEBIT	CREDIT
F206	D136

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

DEBIT	CREDIT
A169	A170 A175
F206	A171

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	A179
A180	A181

ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY

DEBIT	CREDIT
A170 A175 A171	F204

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED FORWARD

DEBIT	CREDIT
F206	F206

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING AUTHORITY

DEBIT	CREDIT
F208	A155 A159

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

DEBIT	CREDIT
A152 F112 A154	F208

ACCOUNT NUMBER AND TITLE: 4143 REDUCTIONS OF BORROWING AUTHORITY

DEBIT	CREDIT
F208	A148 F113 A158 A160

ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY WITHDRAWN

DEBIT	CREDIT
F208	D138

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY CONVERTED TO CASH

DEBIT	CREDIT
F208	A156

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

DEBIT	CREDIT
F204	B120 B121

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

DEBIT	CREDIT
F204	B120 B121

ACCOUNT NUMBER AND TITLE: 4148 RESOURCES REALIZED FROM BORROWING AUTHORITY

DEBIT	CREDIT
A156	F204

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY CARRIED FORWARD

DEBIT	CREDIT
F208	F208

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS

DEBIT	CREDIT
A110	F204

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

DEBIT	CREDIT
F204	B119 B136

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

DEBIT	CREDIT
F204	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 F242 F215

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

DEBIT	CREDIT
A194	F134 F244 F215

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

DEBIT	CREDIT
A242 A248 F104	A244 F112 A246 A280 F104 R

U.S. Government Standard General Ledger Account Transaction Postings

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

DEBIT	CREDIT
A204	A217 F112

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

DEBIT	CREDIT
A217 F261 R	A218 F261
A221	A219
A225	A223

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

DEBIT	CREDIT
A219	A225
F204	F204

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4168 ALLOCATIONS OF REALIZED AUTHORITY - NOT TO BE TRANSFERRED FROM INVESTED BALANCES - RESCINDED

DEBIT	CREDIT
A218	A221
F248	F247

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

		DEBIT			CREDIT	
A181 A246 A249	A250 A282	F204	A180 A248 A251	A252 A283	F204	

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

	CREDIT			
A280	F262 R	A282	F262	

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ACCOUNT NUMBER AND TITLE: 4172 NON-ALLOCATION TRANSFERS OF INVESTED BALANCES - PAYABLE

DEBIT	CREDIT
A283	A281

ACCOUNT NUMBER AND TITLE: 4173 NON-ALLOCATION TRANSFERS OF INVESTED BALANCES - TRANSFERRED

	DEBIT		CREDIT
A282	F204	A283	F204

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

DEBIT	CREDIT
A181 A232	A180 F204
A220 F204	A214
A231	A230

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

		DEBIT			CREDIT	
A220 A228 A231	A232 A236	F204	A214 A226 A230	A234	F204	

U.S. Government Standard General Ledger Account Transaction Postings

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

DEBIT	CREDIT
A242	A244
A248	A246
F104	F104 R

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

DEBIT	CREDIT
A246 F204	A248 F204
A249	A251
A250	A252

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED BALANCES

	DE	EBIT		•	CREDIT	
A255 R A257 A262 A263	A284 A286 A289 A290	F204	A253 A254 A255 A256	A285 A287 A288 A291	F204	

U.S. Government Standard General Ledger Account Transaction Postings

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

	DEBIT		CREDIT
A238	F256	A237	F256 R

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES - COLLECTED

DEBIT	CREDIT
F204	B316 F204 F214

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS AND OTHER INCOME

DEBIT	CREDIT
A302	A304 C351
A308	A305 F112
F116	C182

ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY - OFFSETTING COLLECTIONS

DEBIT	CREDIT
C110	F204

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U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4215 ANTICIPATED APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS

DEBIT	CREDIT
A114	A258
F116	F112

ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE

DEBIT	CREDIT
A304	A310 C222 F263
F263 R	C184 F109

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH ADVANCE

DEBIT	CREDIT
C182 F264 R	A306 F110
C184	A308 F264

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4225 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE

	Γ	DEBIT			CREDIT	
A258	F256 R	F265 R	A260	F256	F265	

ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE - TRANSFERRED

	DEBIT		CREDIT
A287	F263	A286	F263 R

ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A291	F264	A290	F264 R

ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND EXPENDITURE TRANFERS - RECEIVABLE - TRANSFERRED

	DEBIT		CREDIT
A285	F265	A284	F265 R

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE - TRANSFERRED

DEBIT	CREDIT
A285 F266	A284 F266 R

ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES - TRANSFERRED

DEBIT	CREDIT
A285 F267	A284 F267 R

ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE

		DEBIT			CREDIT	
A310	C222	F266 R	C186	F144	F266	

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER INCOME EARNED - COLLECTED

	DEBIT	CREDIT
A305 A306	C186	F204

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U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4255 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - COLLECTED

DEBIT	CREDIT
A260	F204

ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF GOVERNMENT-TYPE FEES

DEBIT	CREDIT
C109	C110 F204

ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF BUSINESS-TYPE FEES

DEBIT	CREDIT
C109	C110
C116	F204

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN PRINCIPAL

DEBIT	CREDIT
C109	F204

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN INTEREST

DEBIT	CREDIT
C109 C154	F204

ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

DEBIT	CREDIT
C109	F204

ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM SALE OF FORECLOSED PROPERTY

DEBIT	CREDIT
C109 C316 C314 C318	F204

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES

	DEBIT	CREDIT
C109 C182 C148 C328 C152 C330 C158 C332	C334 C342 C348	A306 C110 F204

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENT TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C109 C152	B118 F204
C148	C110

ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY COLLECTED

DEBIT	CREDIT
C104 C126 C106	F204

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM TREASURY

DEBIT	CREDIT
C109 C306	B124 AP C304
C124 C320	B126 C308
C140	B128 AP C322
C302	B129 F204

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4275 ACTUAL COLLECTIONS FROM LIQUIDATING FUND

DEBIT	CREDIT
	F204

ACCOUNT NUMBER AND TITLE: 4276 ACTUAL COLLECTIONS FROM FINANCING FUND

DEBIT	CREDIT
	F204

ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS - FEDERAL

DEBIT	CREDIT
C109 C348	C110
C140	F204

ACCOUNT NUMBER AND TITLE: 4281 ACTUAL PROGRAM FUND SUBSIDY RECEIVABLE

DEBIT	CREDIT
C208	C126

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM TREASURY

DEBIT	CREDIT
C214	C140

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE LIQUIDATING FUND

DEBIT	CREDIT
C210	

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING FUND

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

DEBIT							CREDIT	
C214	C350	C351	F267 R		C140	C348	F267	

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U.S. Government Standard General Ledger Account Transaction Postings

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

DEBIT	CREDIT
A138 F116	D110 F112 D134

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

DEBIT	CREDIT
B316	F120 F122

ACCOUNT NUMBER AND TITLE: 4382 RESCISSION - NEW BUDGET AUTHORITY - SPECIAL AND TRUST TAFS DESIGNATED BY TREASURY AS "AVAILABLE"

DEBIT	CREDIT
F246	A135
F247	A218
F249	A269

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4383 RESCISSION - PRIOR-YEAR SPECIAL AND TRUST TAFS
DESIGNATED BY TREASURY
AS "AVAILABLE"

DEBIT	CREDIT
F246	A135
F247	A218
F249	A269

ACCOUNT NUMBER AND TITLE: 4384 RESCINDED AMOUNTS
APPROPRIATED IN SPECIAL AND
TRUST TAFS DESIGNATED BY
TREASURY AS "AVAILABLE"

DEBIT	CREDIT
A108	F246 F250 F248

ACCOUNT NUMBER AND TITLE: 4386 AUTHORITY PERMANENTLY
UNAVAILABLE FOR OBLIGATION
PURSUANT TO PUBLIC LAW SPECIAL AND TRUST TAFS
DESIGNATED BY TREASURY AS
"AVAILABLE"

DEBIT	CREDIT
F246	A135
F247	A218
F249	A269

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE NO-YEAR AUTHORITY

DEBIT	CREDIT
F107	F106
F204	F204

ACCOUNT NUMBER AND TITLE: 4392 RESCISSION - NEW BUDGET AUTHORITY

DEBIT	CREDIT
F204	A132 A136
F206	A133 A185 AP
F208	A134

ACCOUNT NUMBER AND TITLE: 4393 RESCISSION - PRIOR-YEAR

DEBIT	CREDIT
F204	A132 A136
F206	A133 A185 AP
F208	A134

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

		DEBIT				CREDIT		
A190 A270	A278 B126	C304 C308	F140 R	A108 A188 A196	C124 C302	C306 C324	C326 F140 F245	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW - TEMPORARY

	DEBIT	CREDIT
A128R B124AP B128AP	B129 F126	A128

ACCOUNT NUMBER AND TITLE: 4396 AUTHORITY PERMANENTLY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW

DEBIT	CREDIT
F204	A106 A131 A112 A133 A130 A185 AP

ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

	DEBIT	CREDIT
B126 F132	F215	A127
F132	F242	F245

U.S. Government Standard General Ledger Account Transaction Postings

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

	DE	BIT	CREDIT
B126 F134	F215 F244		A129

ACCOUNT NUMBER AND TITLE: 4399 SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
F245	A139

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY - PENDING RESCISSION

DEBIT		CREDIT	
A136 A137 R	F210 F212	A137	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB DEFERRAL

DEBIT	CREDIT
A126 R	A126
F210 F212	
F212	

ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

	Г	DEBIT				CREDIT		
A105	A140 AP	B121	F122	A102	A166	A219	C136	D108
A106	A142	B124AP	F212	A104	A176	A238	C158	D110
A116	A143	B126		A108	A178 R	A242	C172	D134
A118	A160	B128AP		A110	A182	A249	C176	D136
A125	A164	B129		A114	A184	A250	C190	D138
A126	A174	C304		A126 R	A186	A258	C302	F104
A127	A178	C308		A128 R	A190	A264	C306	F107
A128	A185 AP	D136		A137 R	A192	A268	C324	F108 R
A129	A218	D138		A138	A194	A276	C326	F114
A130	A225	F104 R		A140	A196	A302	C328	F116
A131	A244	F106		A152	A204	C106	C330	F126
A132	A251	F108		A162	A217	C124	C332	F130 AP
A133	A252	F112				C130	C334	F210
A134	A269	F113				C132	C336	
A135	B118	F118						
A137								
A139								

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

	Γ	DEBIT		CR	EDIT	
A106 A120 A179 A214 A230 A259 A266 A267 B107	B128AP B129 B138 C106 C304 C304R C308 C308R C322R	F106 F108 F113 F122 F210 F212	A116 A122 A177 A186 AP A220 A231 A232 A304 AP B126 AP	C106AP C109AP C116AP C124 C124AP C130AP C132AP C136AP C148AP	C154AP C182AP C208AP C210AP C214AP C302 C302AP C306 C306AP	C316AP C318AP C320AP C328AP C342AP D108AP D110AP D134AP F107
B124 AP B126				C152AP	C314 AP	F108 R

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

SECTION III SUPPLEMENT

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

ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE				
DEBIT	CREDIT			
ACCOUNT NUMBER AND TITLE: 4560 RES	SERVED FOR AGENCY USE			
DEBIT	CREDIT			
ACCOUNT NUMBER AND TITLE: 4570 RES	SERVED FOR AGENCY USE			
DEBIT CREDIT				
ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE				
DEBIT	CREDIT			

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS UNAVAILABLE - ANTICIPATED RESOURCES

	DEB:	IT	CREDIT
A122	C152AP	C328AP	A118
A186 AP	C154AP	C342 AP	A140 AP
A304 AP	C182AP	D108 AP	A308 R
B126AP	C208AP	D110 AP	C304 R
C106 AP	C210AP	D134 AP	C308 R
C109 AP	C214AP	F112	C322 R
C116 AP	C302AP		
C124AP	C306AP		
C130AP	C314AP		
C132AP	C316AP		
C136AP	C318AP		
C148 AP	C320AP		

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED RESOURCES

]	DEBIT			(CREDIT	
A106 A148	B202 B204	D116 D302	F110 F113	A120 A122	C112 C116 AP	C208 AP C210 AP	D110 AP D302 R
A150	B206	D402	F122	A186 AP	C110 A1 C124 AP	C210 A1 C214 AP	F134 AP
A154 AP	B210	D404	F210	A304AP	C130AP	C302AP	F107
A168 AP	B306	D406	F212	B126 AP	C132AP	C306AP	F108 R
A259	B314	D408		B202 R	C134	C314AP	
A266	B322	D410		B204 R	C136AP	C316AP	
A267	B332	D616		B208	C137	C318AP	
A308 R	B334	F106		B304	C138	C320AP	
B102	B344	F108		C106	C139	C328AP	
B104	C204	F109		C106 AP	C148 AP	C342AP	
B106	C304 R			C109 AP	C152AP	D108 AP	
B107	C308 R				C154 AP		
B108					C182 AP		
B109							
B114							
B116							
B122							
B138							

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4620 UNOBLIGATED FUNDS NOT SUBJECT TO APPORTIONMENT

	Ε	EBIT				CREDIT		
A106	A218	B202	D408	A102	A192	B202 R	C138	C314AP
A118	A223	B204	D410	A104	A194	B204 R	C139	C316AP
A127	A225	B206	D616	A108	A196	B208	C148AP	C318 AP
A128	A230	B210	F106	A110	A217	B304	C152AP	C320AP
A129	A251	B306	F108	A114	A219	C106AP	C154AP	C324
A130	A252	B314	F109	A122	A220	C190 AP	C158	C326
A131	A259	B322	F110	A128 R	A231	C112	C172	C328AP
A132	A266	B334	F113	A137 R	A232	C116 AP	C176	C342
A133	A267	C304	F122	A152	A238	C124	C182AP	C342AP
A134	A269	C304 R	F212	A162	A249	C124 AP	C190	D108 AP
A135	A270	C308		A166	A250	C130AP	C208AP	D110 AP
A136	A278	C308 R		A176	A258	C132	C210AP	F107
A137	A281	C322 R		A177	A264	C132AP	C214AP	F108 R
A139	A308 R	D116		A178 R	A268	C134	C302	F210
A140 AP	B102	D402		A186	A276	C136	C302AP	
A148	B103	D404		A186 AP	A302	C136AP	C306	
A154 AP	B107	D406		A190	A304 AP		C306AF	•
A160	B121			A190	B126 AP			
A164	B124 AP							
A168 AP	B126							
A174	B128 AP							
A178	B129							
A179	B138							
A185 AP								
A214								

ACCOUNT NUMBER AND TITLE: 4630 FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION

	DEBIT		CREDIT
F210	F212	A138	A140

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED AUTHORITY

		DEBIT				CREDIT	
A112	A251	D122	F120	A228	C130	D102	D132
A226	D106	D126	F128 AP	A236	C132	D104	F128
A234	D114	F144		A249	C136	D120	F212
A237	D118						

ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS

	DEBIT	CREDIT
A154AP B210 A168AP D302 B202R F113 B204 F210 B206 B208	2 R 3	B202 B204 R D302

ACCOUNT NUMBER AND TITLE: 4801 UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

		DEBIT	CREDIT
A146	B304	D132	A150
B104	B306	D134	A154 AP
B105	B344	D402	A168 AP
B107	B346	D404	B204
B130	C206	D406	B208
B204 R	C224	D408	B210
B206	D114	F226	F226
B302	D116		

Interim Change III - 295 October 2003

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4802 UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

DEBIT	CREDIT
B404 F222	B206
C112	F222

ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

DEBIT	CREDIT
A253 F226	A262 F226
A254	A263

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS OBLIGATIONS TRANSFERRED PREPAID/ADVANCED

DEBIT	CREDIT
A256 F222	A257 F222
A288	A289

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID UNDELIVERED ORDERS - OBLIGATIONS, RECOVERIES

		DEBIT	CREDIT
A308 D120	D132 D134	D136 D138	F226

ACCOUNT NUMBER AND TITLE: 4872 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PREPAID/ADVANCED UNDELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

DEBIT	CREDIT
C130	F222

ACCOUNT NUMBER AND TITLE: 4881 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT	CREDIT
F226	D114 D118 D116

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ ADVANCED

DEBIT	CREDIT
F222	D122

ACCOUNT NUMBER AND TITLE: 4901 DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT			CREDIT	
A261	A259	B332	D134	D616
B110	B302	B334	D402	F218
B112	B304	B344	D404	
F218	B306	B346	D406	
	B314	D114	D408	
	B322	D116	D410	
		D132		

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

DEBIT			CREDIT
C134	A146	B106	B130
C137	A261	B107	B138
C138	A266	B108	B404
C139	A267	B109	C204
F214	B102	B110	C206
F216	B103	B112	C224
	B104	B114	F216
	B105	B116	
		B122	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET DISBURSED

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS OBLIGATIONS TRANSFERRED,
UNPAID

DEBIT	CREDIT
A255	A255 R
F218	F218

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS
OF PRIOR-YEAR UNPAID
DELIVERED ORDERS OBLIGATIONS, RECOVERIES

DEBIT	CREDIT
D102 F128 D110	F218

ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS
OF PRIOR-YEAR PAID DELIVERED
ORDERS - OBLIGATIONS, REFUNDS
COLLECTED

	DEBIT	CREDIT
C132 C136	D104 D108	F216

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT	CREDIT
F218	D106

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, PAID

DEBIT	CREDIT
F216	D126

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

DEBIT	CREDIT
F228	A305 C218 C348 A306 C222 C350 A310 C342 C351 C109 C345

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

DEBIT	CREDIT
D202	F228

Interim Change III - 300 October 2003

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES PROVIDED

DEBIT	CREDIT
F144 F228	A186 A310 C190 A188 C109 C217 A305 C188 C218 A306 C351

ACCOUNT NUMBER AND TITLE: 5209 CONTRA REVENUE FOR SERVICES PROVIDED

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5310 INTEREST REVENUE - OTHER

DEBIT			CREDIT	
D510 R F232 F228	A186 A188 C109 C142	C154 C188 C214	C216 C217 C226 C228	D510 D512

Interim Change III - 301 October 2003

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5311 INTEREST REVENUE - INVESTMENTS

DEBIT			CREDIT	
C322 D510 R F228	A186 A188 C109 C142	C154 C188 C215 C216	C217 C226 C320 C326	D510

ACCOUNT NUMBER AND TITLE: 5312 INTEREST REVENUE - LOANS RECEIVABLES/UNINVESTED FUNDS

DEBIT	CREDIT
F228	A186 C154 C217 A188 C188 C226 C109 C214 C142 C216

ACCOUNT NUMBER AND TITLE: 5317 CONTRA REVENUE FOR INTEREST REVENUE - LOANS RECEIVABLE

DEBIT	CREDIT
D202 D216	F228

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5318 CONTRA REVENUE FOR INTEREST REVENUE - INVESTMENTS

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5319 CONTRA REVENUE FOR INTEREST REVENUE - OTHER

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5320 PENALTIES, FINES, AND ADMINISTRATIVE FEES REVENUE

DEBIT	CREDIT
F228	A186 C188 C217 A188 C202 C226 C109 C214 C142 C216

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR PENALTIES, FINES, AND ADMINISTRATIVE FEES

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5400 BENEFIT PROGRAM REVENUE

DEBIT	CREDIT
F228	A186 C190 C216 C109 C214 C217

ACCOUNT NUMBER AND TITLE: 5409 CONTRA REVENUE FOR BENEFIT PROGRAM REVENUE

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT	CREDIT
F228	C109 C217 C216 C218

U.S. Government Standard General Ledger Account Transaction Postings

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

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE - FINANCIAL RESOURCES

DEBIT	CREDIT
F228	A186 C158 C202 A188 C192

ACCOUNT NUMBER AND TITLE: 5609 CONTRA REVENUE FOR DONATIONS FINANCIAL RESOURCES

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5610 DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT	CREDIT
F228	C102 C164

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5619 CONTRA DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5700 EXPENDED APPROPRIATIONS

	DEBIT		CR	EDIT	
C132R C134R C136R C138R C139R D102R	F128 F228 F232	A146AP A267AP B102AP B105AP B106AP B107AP B108AP B130AP B130AP	B304AP B306AP B314AP B322AP B332AP B334AP B344AP C206AP D106AP	D114AP D116AP D126AP D132AP D402AP D404AP D406AP D408AP D410AP	

ACCOUNT NUMBER AND TITLE: 5708 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS - RESTATED

	DEBIT	CREDIT		
D106 R	D116 R	D102 AP	D108 AP	D704
D114 R	F228	D104 AP	D110 AP	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5709 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS - NOT RESTATED

	DEBIT	CREDIT		
D106 R	D116 R	D102 AP	D108 AP	D702
D114 R	F228	D104 AP	D110 AP	

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

DEBIT	CREDIT
D855	A289 D852 D854
F228	D853

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

		DEBIT	CREDIT
A288	D808	D810	D811
D112	D809		F228

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5740 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED IN

DEBIT	CREDIT
F228 F232	A133 AP A184 A185

ACCOUNT NUMBER AND TITLE: 5745 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT

DEBIT	CREDIT
A133 A185 AP	F228
A183	F232

ACCOUNT NUMBER AND TITLE: 5750 EXPENDITURE FINANCING SOURCES TRANSFERS-IN

	DEBIT			CREDIT
A237	F228	A238 A258	A264	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5755 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN

DEBIT	CREDIT
A218 A269	A171 A220 A250 A173 A228 A263
A285	A177 A228 A203 A177 A232 A268
A287 F228	A217 A236 A276 A219 A246 A280
1220	A217 A240 A200

ACCOUNT NUMBER AND TITLE: 5760 EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

DEBIT	CREDIT
A259 A267 A266	F228

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

	DEBIT					CREDIT
A131 A223 A134 A225 A143 A226 A179 A230 A214	A234 A248 A252 A253	A270 A278 A281	A: A:	1221 1231 1271 1284	A286 F228	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5780 IMPUTED FINANCING SOURCES

DEBIT	CREDIT
F228	D602

ACCOUNT NUMBER AND TITLE: 5790 OTHER FINANCING SOURCES

DEBIT	CREDIT
F228	A182 F228 C222

ACCOUNT NUMBER AND TITLE: 5799 ADJUSTMENT OF APPROPRIATIONS USED

DEBIT	CREDIT
	F228

ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED

DEBIT	CREDIT
F228	A186 C143 A188 C217 C142

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE ACCRUAL ADJUSTMENT

DEBIT	CREDIT
C143 F228	C202

ACCOUNT NUMBER AND TITLE: 5809 CONTRA REVENUE FOR TAXES

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS

DEBIT	CREDIT
B118 B318	F228

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

DEBIT			CREDIT	
F228	A186	C172	C214	C330
	A188	C174	C216	C336
	C109	C188	C217	D342
	C142	C202	C218	D346

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS

DEBIT	CREDIT
C142 C143	F228

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR OTHERS

DEBIT	CREDIT
C202	C143 F228
C226	D216

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/PROGRAM COSTS

		DEBIT					CREDIT	
A146	B138	C102	D132	D616	C132	D108	D618	
A267	B302	D106	D134	D620	C134	D110	F128	
B102	B304	D114	D307	D622	C136	D502	F228	
B104	B306	D116	D322	D806	C138	D504	F232	
B105	B314	D126	D402		C139	D506		
B106	B344		D404		D102	D508		
B107	B404		D408		D104			

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE - INCURRED FOR OTHERS

DEBIT	CREDIT
F228	D214

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

DEBIT	CREDIT
F228	D112

U.S. Government Standard General Ledger Account Transaction Postings

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

DEBIT	CREDIT
B109	F228
B322	F232

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

DEBIT	CREDIT
B109	F228
B322	F232

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

		DEBIT	CREDIT
B109	B322	D516	F228
B318	D112		F232

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

DEBIT	CREDIT
B404 D404 D406	F228

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

		DEBIT		,	CREDIT	
C330 D106	D326 D354	D506 D612	C132 C134	D104 D354 R	F228	
D114 D116	D402 D502		C212 D102	D504 D508		

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT	CREDIT
D508 F228	D309 D604

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

DEBIT	CREDIT
F228	D309

ACCOUNT NUMBER AND TITLE: 6710 DEPRECIATION, AMORTIZATION, AND DEPLETION

DEBIT	CREDIT
D514	D502 D604 D504 F228 D506 D508

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6720 BAD DEBT EXPENSE

DEBIT	CREDIT
D204 D214	F228

ACCOUNT NUMBER AND TITLE: 6730 IMPUTED COSTS

DEBIT	CREDIT
D602	F228

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

DEBIT			CREDIT		
C136	D319		C212	D319 R	
C137	D354		D128	D354 R	
C138	D606		D318	F228	
C139	F228				

ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

DEBIT	CREDIT
B324 F130	B316 D410 R
B328	B328 R F228
D614	B344

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U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6850 EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PROGRAMS NOT REQUIRING CURRENT-YEAR BUDGET AUTHORITY - UNOBLIGATED

DEBIT	CREDIT
B326	B326 R F228

ACCOUNT NUMBER AND TITLE: 6900 NONPRODUCTION COSTS

		DEBIT			CREDIT	
B102	B404	D134	C132	D108		
B302	D106	D402	C134	D110		
B304	D114		C212	F228		
B306	D116		D102			
B344	D132		D104			

ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS - OTHER

DEBIT	CREDIT
F230	C312 C348 C328 C350 C332 D850 C345

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

DEBIT	CREDIT
F230	C302 C324 C306 C326 C320 C322

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

DEBIT	CREDIT
F230	

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

	DEBIT		CREDIT
F140 R	F230	F136	F140

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT	CREDIT
F230	D356 D360 D364

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS - OTHER

		DEBIT	CREDIT
C312 C328	C348 C350	D850	F231
C334 C345	D213 D802		

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF INVESTMENTS

	DEBIT	CREDIT
C304 C32 C308 C32 C320 D80 C322	26	F231

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF BORROWINGS

DEBIT	CREDIT
	F231

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

	DEBIT		CREDIT
F138	F140	F140 R	F231

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

	DEBIT	CREDIT
A182 D316 B108 D330 B328 D336 C194 D352	D358 D362	B328 R C137 F231

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT	CREDIT
D338 F230	F231

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS - NOT RESTATED

	CREDIT
D106 F230 D114 D100 D116 D100	04 F231

ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS - RESTATED

		DEBIT			CREDIT
D106	D321		D102	D110	
D114	D324		D104	F231	
D116	F230		D108		

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTIONS OF INCOME - DIVIDEND

DEBIT	CREDIT
	F231

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

DEBIT	CREDIT
B330	B330 R
F230	F231

ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

DEBIT	CREDIT
E102	F234 F240

ACCOUNT NUMBER AND TITLE: 8015 GUARANTEED LOAN LEVEL - UNAPPORTIONED

DEBIT	CREDIT
E104	E102

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL - APPORTIONED

DEBIT	CREDIT
E106 F236	E104

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

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL - USED AUTHORITY

DEBIT	CREDIT
F234	E106

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL - UNUSED AUTHORITY

DEBIT	CREDIT
F240	F236

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL OUTSTANDING

DEBIT	CREDIT
E108	E110

ACCOUNT NUMBER AND TITLE: 8053 GUARANTEED LOAN NEW DISBURSEMENTS BY LENDER

DEBIT	CREDIT
F238	E108

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

CREDIT
_

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8065 GUARANTEED LOAN COLLECTIONS, DEFAULTS, AND ADJUSTMENTS

DEBIT	CREDIT
E110	F239

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

DEBIT	CREDIT

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8070 GUARANTEED LOAN CUMULATIVE DISBURSEMENTS BY LENDERS

DEBIT	CREDIT
F239	F238

ACCOUNT NUMBER AND TITLE: 8801 OFFSET FOR PURCHASES OF CAPITALIZED ASSETS

DEBIT	CREDIT		
F255	B302AP B304AP B306AP B334AP B346AP B404AP	C132AP C134AP D102AP D104AP D106AP D108AP	D110 AP D114 AP D116 AP D132 AP D134 AP E202

ACCOUNT NUMBER AND TITLE: 8802 PURCHASES OF CAPITALIZED ASSETS

	DEBI	Γ	CREDIT
B302AP	C132AP	D110AP	F255
B304AP	C134AP	D114AP	
B306AP	D102AP	D116AP	
B334AP	D104AP	D132AP	
B346AP	D106AP	D134AP	
B404AP	D108AP	E202	

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 in a room there is a red chair and a blue chair, 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 prioryear obligations. For FACTS II reporting, USSGL accounts 4871, 4872, 4971, and 4972 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, 4802, 4901, and 4902 that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close them 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 OMB Bulletin No. 01-09, Form and Content of Agency Financial Statements.

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Note: Refer to Section V crosswalks for attributes necessary for agency financial statements required by OMB. Missing page numbers are intentional.

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Attributes Used to Prepare the Financial Report of the United States Government (Financial Report)

USSGL attributes are one component of detailed data in agencies' financial systems related to the external reporting 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. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

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

Space

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:

1	1
Y	Yes, report this attribute in FACTS I when this account is submitted. A list of the valid values for each attribute is on the last page of the attribute crosswalk.
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 show the domain value that FACTS I predefines as appropriate for a specific USSGL account. The FACTS I system will supply shaded attribute values for the designated USSGL accounts.

This attribute is **not** reported in FACTS I for the USSGL account.

The FACTS I team will update crosswalks periodically between TFM releases. For the latest information, log onto Web site at www.fms.treas.gov/cfs/dev.

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	
Capitalized Acquisitions	Indicates whether the current-year purchase of assets was from a Federal (F) or NonFederal (N) source.	F – Federal N – NonFederal	1/A	Treasury FMS	Agency
Custodial Noncustodial	Indicates whether the balance being reported is custodial in nature (S) or noncustodial in nature (A), and was reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity.	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.	D – Debit C – Credit	1/A	TFM	Agency
Exchange Nonexchange	Indicates whether the revenue balance being reported is exchange revenue (X) or nonexchange revenue (T).	X – Exchange T – Nonexchange	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 NonFederal 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 NonFederal attribute of "F."	Treasury	2/N	OMB TFM USSGL - Section V	Agency
Treasury Account Main Code	The 4-digit identifier that corresponds to the Treasury account symbol found in the Federal Account Symbols and Titles (FAST) Book. Provide this number in conjunction with the Federal (F) USSGL account attribute and the 2-digit trading partner.	Treas ury Financial Manual Vol.1, Part 2, Chapter 1500 (I TFM 2-1500)	4/N	Treasury - Federal Account Symbols and Titles (FAST Book)	Agency

	USSGL Account				SGL Account justed Trial Ba			Implementation To Be Determined
	USSGE ACCOUNT			Λu	justeu Thai Di	alai ices		TO be Determined
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Treasury Account Main Code
	Fund Balance With Treasury	D						
	Undeposited Collections	D	N				Y	
	Imprest Funds	D D	N					
	Funds Held by the Public Other Cash	D D	N N					
	Other Cash Other Monetary Assets	D	N N	_				
	Foreign Currency	D	N					
	Accounts Receivable	D	Y	Υ			Υ	Y
	Allowance for Loss on Accounts							
	Receivable	С	Υ	Υ			Υ	Υ
	Employment Benefit Contributions							
	Receivable	D	Y	Y			.,	Y
	Taxes Receivable Allowance for Loss on Taxes	D	Y	Y			Υ	Y
	Allowance for Loss on Taxes Receivable	С	Y	Y			Υ	Y
	Receivable for Transfers of Currently	- C	1	I			ı	I
	Invested Balances	D	F	Υ				Y
	Expenditure Transfers Receivable	D	F	Y				Ϋ́
	Interest Receivable	D	Y	Y			Y	Y
	Allowance for Loss on Interest							
	Receivable	С	Y	Υ			Y	Y
	Loans Receivable	D	Υ	Y				Y
	Allowance for Loss on Loans	_						
	Receivable	С	Y	Y				Y
	Penalties, Fines, and Administrative Fees Receivable	D	Y	Y			Υ	Y
	Allowance for Loss on Penalties,	U	ı	I			ı	I I
	Fines, and Administrative Fees							
	Receivable	С	Υ	Υ			Υ	Υ
1399	Allowance for Subsidy	С	N					
1410	Advances to Others	D	Y	Y				Y
	Prepayments	D	Y	Y				Y
	Operating Materials and Supplies Held							
	for Use	D	N					
1510	Operating Materials and Supplies Held in Reserve for Future Use	D	N					
	Operating Materials and Supplies-	D D	IN					
	Excess, Obsolete, and Unserviceable	D	N					
	Operating Materials and Supplies Held							
	for Repair	D	N					
	Operating Materials and Supplies -							
	Allowance	С	N					
	Inventory Purchased for Resale	D	N					
1522	Inventory Held in Reserve for Future	D	NI					
	Inventory Held for Repair	D	N N	_				
	Inventory - Excess, Obsolete, and		- 1					
	Unserviceable	D	N					
	Inventory - Raw Materials	D	N					
1526	Inventory - Work-in-Process	D	N					
	Inventory - Finished Goods	D	N					
	Inventory - Allowance	С	N					
	Seized Monetary Instruments	D	N					
	Seized Cash Deposited Forfeited Property Held for Sale	D D	N N					
	Forfeited Property Held for Donation or	D D	IN					
1542		D	N					
	Forfeited Property - Allowance	C	N					
1551	Foreclosed Property	D	N					
	Foreclosed Property - Allowance	С	N					
	Commodities Held Under Price							
	Support and Stabilization Support	_						
1561	Programs Commodities - Allowance	D	N					
1500		С	N			1		İ
	Stockpile Materials Held in Reserve	D	N					

	USSGL Account				SGL Account justed Trial Ba			Implementation To Be Determined
	U000LA		Federal/	Trading	Exchange/	Budget	Custodial/	Treasury Account
No.	USSGL Account Title		NonFederal	Partner	Nonexch.	Subfunction	Noncust.	Main Code
	Other Related Property Other Related Property - Allowance	D C	N N					
1599	Investments in U.S. Treasury	U	IN					
	Securities Issued by the Bureau of the							
1610	Public Debt	D	F	Y				Y
1010	Discount on U.S. Treasury Securities		'					'
	Issued by the Bureau of the Public							
1611	,	С	F	Υ				Y
	Premium on U.S. Treasury Securities		-					
	Issued by the Bureau of the Public							
1612	Debt	D	F	Υ				Y
	Amortization of Discount and Premium							
	on U.S. Treasury Securities Issued by	_	_	.,				.,
	the Bureau of the Public Debt	D D	F	Y				Y
1618	Market Adjustment - Investments Investments in Securities Other Than	ט	Y	Y				Y
	the Bureau of the Public Debt							
1620	Securities	D	Y	Y				Y
1020	Discount on Securities Other Than the		•	'				
1621	Bureau of the Public Debt Securities	С	Y	Υ				Y
		-	1	· ·				·
	Premium on Securities Other Than the							
1622	Bureau of the Public Debt Securities	D	Υ	Υ				Υ
	Amortization of Premium and Discount							
	on Securities Other Than the Bureau							
1623	of the Public Debt Securities	D	Y	Υ				Y
	Investments in U.S. Treasury Zero							
1620	Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y				Y
1630	Discount on U.S. Treasury Zero	U	Г	T				Ī
	Coupon Bonds Issued by the Bureau							
1631	of the Public Debt	С	F	Υ				Υ
	Amortization of Discount on U.S.		-					
	Treasury Zero Coupon Bonds Issued							
1633	by the Bureau of the Public Debt	D	F	Υ				Υ
	Market Adjustment - Investments in							
1638	U.S. Treasury Zero Coupon Bonds	D	F	Υ				Y
	Contra Market Adjustment -							
4000	Investments in U.S. Treasury Zero	•	_	.,				.,
	Coupon Bonds Other Investments	C D	F Y	Y				Y
	Land and Land Rights	D	N	ı				I
	Improvements to Land	D	N					
	Accumulated Depreciation on							
1719	Improvements to Land	С	N					
1720	Construction-in-Progress	D	N					
	Buildings, Improvements, and							
1730	Renovations	D	N					
	Accumulated Depreciation on							
	Buildings, Improvements, and	_						
	Renovations	С	N					
1/40	Other Structures and Facilities Accumulated Depreciation on Other	D	N					
17/0	Structures and Facilities	С	N					
	Equipment	D	N N					
.,,,,	Accumulated Depreciation on		1					
1759	Equipment	С	N					
	Assets Under Capital Lease	D	N					
	Accumulated Depreciation on Assets							
	Under Capital Lease	С	N					
1820	Leasehold Improvement	D	N					
4.5.5	Accumulated Amortization on							
	Leasehold Improvements	С	N					
1830	Internal-Use Software	D	N					

	USSGL Account				SGL Account justed Trial Ba			Implementation To Be Determined
NI-	USSOL Assessed Title	Normal	Federal/	Trading	Exchange/	Budget	Custodial/	Treasury Account
No.	USSGL Account Title Internal-Use Software in Development	Bal. Ind.	NonFederal N	Partner	Nonexch.	Subfunction	Noncust.	Main Code
1002	Accumulated Amortization on Internal-							
1839	Use Software	С	N					
1840	Other Natural Resources	D	N					
1849	Allowance for Depletion	С	N					
	Other General Property, Plant, and							
1890	Equipment	D	N					
	Accumulated Depreciation on Other							
4000	General Property, Plant, and	0	N.					
	Equipment Receivable from Appropriations	C D	N F	Y			Y	Y
	Other Assets	D	Y	Y			Ţ	Y
	Accounts Payable	C	Y	Y			Y	Y
	Disbursements in Transit	C	Y	Y			•	Y
	Contract Holdbacks	C	Y	Y				Y
2140	Accrued Interest Payable	С	Υ	Υ				Υ
	Payable for Transfers of Currently						-	
	Invested Balances	С	F	Υ				Y
	Expenditure Transfers Payable	С	F	Υ				Y
2160	Entitlement Benefits Due and Payable	С	N					
0.470	Subsidy Payable to the Financing	•	_	.,				.,
2170	Account Contra Liability for Subsidy Payable to	С	F	Y				Y
2170	the Financing Account	D	F	Y				Y
	Loan Guarantee Liability	D C	, F N	Y				Y
	Other Accrued Liabilities	C	Y	Υ				Υ
	Accrued Funded Payroll and Leave	C	N					·
	Withholdings Payable	C	N					
	Employer Contributions and Payroll							
2213	Taxes Payable	С	Υ	Υ				Υ
	Other Post-Employment Benefits Due							
2215	and Payable	С	Y	Υ				Y
	Pension Benefits Due and Payable to	_						
	Beneficiaries	С	N					
2217	Benefit Premiums Payable to Carriers	С	N					
2210	Life Insurance Benefits Due and Payable to Beneficiaries	С	N					
	Unfunded Leave	C	N N					
	Unfunded FECA Liability	C	F	Y				Υ
	Other Unfunded Employment Related							·
2290	Liability	С	Y	Υ				Y
	Advance From Others	С	Y	Υ				Υ
2320	Deferred Credits	С	Y	Υ				Υ
	Liability for Deposit Funds, Clearing							
	Accounts, and Undeposited	_						
2400	Collections	С	Y	Υ				Y
0540	Principal Payable to the Bureau of the	^	_	\ \ <u>\</u>				\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
2510	Public Debt Principal Payable to the Federal	С	F	Y				Y
2520	Financing Bank	С	F	Y				Y
2320	Securities Issued by Federal Agencies			I				I
	Under General and Special Financing							
2530	Authority, Net	С	Y	Υ				Υ
	Participation Certificates	C	Y	Y				Y
	Other Debt	С	Y	Υ				Y
	Actuarial Pension Liability	С	N					
	Actuarial Health Insurance Liability	С	N					
2630	Actuarial Life Insurance Liability	С	N					
	Actuarial FECA Liability	С	N					
2690	Other Actuarial Liabilities	С	N					
2010	Prior Liens Outstanding on Acquired Collateral	С	N					
	Contingent Liabilities	C	Y	Y				Y
	Capital Lease Liability	C	Y	Y				Y
2070	Capital Loado Liability		<u>'</u>	<u> </u>	1			

	USSGL Account				SGL Account justed Trial B			Implementation To Be Determined
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Treasury Account Main Code
2950	Liability for Subsidy Related to Undisbursed Loans	С	F	Y				Y
	Accounts Payable From Canceled			· ·				·
	Appropriations	С	Y	Υ				Υ
	Resources Payable to Treasury	С	F	Y			Y	Υ
	Custodial Liability	С	Y	Y			S	
	Other Liabilities Estimated Cleanup Cost Liability	C	N N	Y				
2990	Unexpended Appropriations -	U	IN					
3100	Cumulative	С						
	Unexpended Appropriations -							
3101	Appropriations Received	С						
3102	Unexpended Appropriations - Transfers-In Unexpended Appropriations -	С	F	Υ				Y
3103	Transfers-Out	D	F	Y				Y
3103	Unexpended Appropriations -		•	-				
3106	Adjustments	С						
3107	Unexpended Appropriations - Used	D						
	Unexpended Appropriations - Prior-							
3108	Period Adjustments - Restated	D						
0400	Unexpended Appropriations - Prior-	_						
	Period Adjustments - Not Restated Cumulative Results of Operations	D C						
	Revenue from Goods Sold	C	Y	Y	X	Y		Υ
	Contra Revenue for Goods Sold	D	Ϋ́	Y	X	Ϋ́		Y
	Revenue from Services Provided	С	Y	Y	X	Y		Y
5209	Contra Revenue for Services Provided	D	Υ	Y	X	Y		Y
	Interest Revenue	С	Y	Y	Υ	Y	Y	Υ
5319	Contra Revenue for Interest	D	Y	Y	Υ	Y	Υ	Y
5320	Penalties, Fines, and Administrative Fees Revenue Contra Revenue for Penalties, Fines,	С	Υ	Υ	Υ	Y	Υ	Y
5329	and Administrative Fees	D	Υ	Υ	Υ	Y	Υ	Y
	Benefit Program Revenue	C	Y	Y	Y	Y	•	Y
	Contra Revenue for Benefit Program		-					-
5409	Revenue	D	Υ	Υ	Υ	Y		Y
5500	Insurance and Guarantee Premium	0	V		V	V		
5500	Revenue Contra Revenue for Insurance and	С	Y	Y	X	Y		Y
5509	Guarantee Premium Revenue	D	Y	Υ	X	Y		Υ
	Donated Revenue - Financial							
5600	Resources	С	N		Т			
F005	Contra Revenue for Donations -	_			_			
5609	Financial Resources Donated Revenue - Nonfinancial	D	N		Т			
5610	Resources	С	N		Т			
3010	Contra Donated Revenue -							
5619	Nonfinancial Resources	D	N	L	Т			
5700	Expended Appropriations	С						
	Expended Appropriations - Prior-	_						
5708	Period Adjustments - Restated	С						
5700	Expended Appropriations - Prior- Period Adjustments - Not Restated	С						
3109	Financing Sources Transferred In	U						
5720	Without Reimbursement	С	F	Y				Υ
	Financing Sources Transferred Out Without Reimbursement	D	F	Υ				Y
E740	Appropriated Earmarked Receipts	_	_	V				V
	Transferred In Appropriated Earmarked Receipts	С	F	Y				Y
5745	Transferred Out Expenditure Financing Sources -	D	F	Y				Y
5750	Transfers-In	С	F	Y				Υ

	USSGL Account				SGL Account ljusted Trial Ba			Implementation To Be Determined
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No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Treasury Account Main Code
5755	Nonexpenditure Financing Sources - Transfers-In	С	F	Y				Y
5760	Expenditure Financing Sources - Transfers-Out	D	F	Υ				Y
	Nonexpenditure Financing Sources -							
	Transfers-Out	D	F	Y				Y
	Imputed Financing Sources	С	F	Υ				Y
	Other Financing Sources	С	F	Y				Y
	Adjustment of Appropriations Used	D						
	Tax Revenue Collected	С	Y	Y			Y	Y
	Tax Revenue Accrual Adjustment	С	Y	Y	T		Y	Y
	Contra Revenue for Taxes	D	Y	Y	T		Y	Y
	Tax Revenue Refunds	D	Y	Y	Т		Y	Y
	Other Revenue	С	Y	Y	Y	Y	Y	Y
	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y	Y
	Collections for Others	D	Y	Y	Y	Y	S	Y
	Accrued Collections for Others	D	Y	Y	Y	Y	S	Y
6100	Operating Expenses/Program Cost	D	Υ	Υ		Y		Y
	Contra Bad Debt Expense - Incurred							
	for Others	С	Υ	Υ		Y		Υ
6199	Adjustment to Subsidy Expense	С	N			Y		
	Interest Expenses on Borrowing from the Bureau of the Public Debt and /or							
6310	the Federal Financing Bank	D	F	Υ		Y		Υ
	Interest Expenses on Securities	D	Y	Υ		Y		Y
	Other Interest Expenses	D	Y	Υ		Y	Υ	Υ
	Benefit Expense	D	Y	Υ		Y		Υ
6500	Cost of Goods Sold	D	N			Y		
6600	Applied Overhead	С	N			Y		
	Cost Capitalization Offset	С	N			Y		
	Depreciation, Amortization, and							
6710	Depletion	D	N			Y		
	Bad Debt Expense	D	Y	Υ		Y		Υ
	Imputed Costs Other Expenses Not Requiring	D	F	Y		Y		Y
6790	Budgetary Resources	D	Υ	Υ		Υ		Υ
	Future Funded Expenses	D	Y	Y		Y		Y
	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority							
	(Unobligated)	D	F	Y		Y		Y
	Nonproduction Costs	D	Υ	Υ		Υ		Y
	Gains on Disposition of Assets	С	Υ	Υ	Υ	Υ		Y
	Unrealized Gains	С	Υ	Y	Υ			Y
	Other Gains	С	Υ	Υ	Υ	Y		Y
	Losses on Disposition of Assets	D	Y	Υ	Υ	Y		Y
	Unrealized Losses	D	Υ	Υ	Υ			Y
	Other Losses	D	Y	Υ	Υ	Y		Y
7300	Extraordinary Items	С	Υ	Υ		Y		Υ
7400	Prior-Period Adjustments - Not Restated	С	Y	Y				Y
7401	Prior-Period Adjustments - Restated	С	Υ	Y				Y
7500	Distribution of Income - Dividend	D	Υ	Y	Υ	Y		Y
7600	Changes in Actuarial Liability	D	N			Y		
	Asset Activity Summary	С	Y	Υ				Y
	Purchases - Assets	D	Y	Υ				Y

ADDITIONAL INFORMATION:			
1/ For a description of USSGL ac	count attribute	s, see th	ne "FACTS I USSGL Account Attribute Definitions" in this section.
2/ "Y" in any attribute column indi	cates that the	FACTS	I user must provide a value/domain for the attribute. Trading Partner is required with
an "F" Federal/NonFederal attribu	te. See Note	for valid	d attribute values/domains.
			he FACTS I user should not provide an attribute value/domain.
		te value	/domain for the USSGL account will be automatically provided by FACTS I.
5/ Attribute values/domains are li	sted below:		
<u>Attribute</u>	<u>Domain</u>	<u>D</u>	Domain Description
Budget Subfunction	nnn	3	-digit budget functional classification subfunction
0 10 10 14 100	_		
Capitalized Acquisition	F		ederal
	N	IN.	IonFederal
Custodial/Noncustodial	S		Custodial
Custodiai/Noricustodiai	A		Ioncustodial
	A	IN IN	ioncustoulai
Debit/Credit	С	C	Credit
200.40.04.0	D		Debit
Exchange/Nonexchange	X	E	exchange Revenue
3 3 3	Т		Ionexchange Revenue
			Ü
Federal/NonFederal	F	F	ederal
	N	N	IonFederal
Trading Partner	nn	2	-digit Treasury Department Code, required with Federal attribute
Treasury Account Main Code	nnnn	4	-digit FAST code required with Federal and Trading Partner attributes

	USSGL Account				SGL Account justed Trial Ba			Implementation To Be Determined
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Treasury Account Main Code
	Fund Balance With Treasury	Dail Iliu.	Noni ederar	Faithei	NOHEXCH.	Subluffiction	NOTICUSI.	Wall Code
	Undeposited Collections	D	N				Υ	
	Imprest Funds	D	N					
	Funds Held by the Public	D	N N					
	Other Cash	D	N					
	Other Monetary Assets	D	N					
	Foreign Currency	D	N					
1310	Accounts Receivable	D	Y	Y			Υ	Y
	Allowance for Loss on Accounts							
	Receivable	С	Y	Υ			Υ	Y
	Employment Benefit Contributions							
	Receivable	D	Y	Υ				Y
1325	Taxes Receivable	D	N				Y	
	Allowance for Loss on Taxes	_						
	Receivable	С	N		ļ		Y	
	Receivable for Transfers of Currently	_	_	.,				\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
	Invested Balances	D D	F F	Y	-			Y
	Expenditure Transfers Receivable Interest Receivable	D D	Y	Y			Y	Y
1340	Allowance for Loss on Interest	ט	T	T			Ţ	T
13/10	Receivable	С	Y	Υ			Υ	Y
	Loans Receivable	D	Ý	Ϋ́			'	Ÿ
1330	Allowance for Loss on Loans	U	<u> </u>	<u>'</u>				
1359	Receivable	С	Y	Υ				Υ
	Penalties, Fines, and Administrative	Ü	-	<u>'</u>				
	Fees Receivable	D	Y	Υ			Υ	Υ
	Allowance for Loss on Penalties.		<u> </u>					
	Fines, and Administrative Fees							
	Receivable	С	Υ	Υ			Υ	Y
1399	Allowance for Subsidy	С	N					
1410	Advances to Others	D	Y	Υ				Y
1450	Prepayments	D	Y	Υ				Y
	Operating Materials and Supplies							
1511	Held for Use	D	N					
	Operating Materials and Supplies							
1512	Held in Reserve for Future Use	D	N					
	Operating Materials and Supplies-	_						
1513	Excess, Obsolete, and Unserviceable	D	N					
1	Operating Materials and Supplies	_						
1514	Held for Repair	D	N					
1510	Operating Materials and Supplies -	C	NI					
	Allowance Inventory Purchased for Resale	C D	N N		<u> </u>			
1321	Inventory Held in Reserve for Future	ט	" IN					
1522	Sale	D	N					
***************************************	Inventory Held for Repair	D	N					
***************************************	Inventory - Excess, Obsolete, and	ر						
	Unserviceable	D	N					
	Inventory - Raw Materials	D	N		İ			
	Inventory - Work-in-Process	D	N		 			
	Inventory - Finished Goods	D	N					
	Inventory - Allowance	С	N					
1531	Seized Monetary Instruments	D	N					
1532	Seized Cash Deposited	D	N					
1541	Forfeited Property Held for Sale	D	N					
	Forfeited Property Held for Donation							
	or Use	D	N		<u></u>			
	Forfeited Property - Allowance	C	N					
	Foreclosed Property	D	N					
1559	Foreclosed Property - Allowance	С	N		<u> </u>			

	USSGL Account			~~~~~	SGL Account justed Trial Ba	~~~~		Implementation To Be Determined
No.	USSGL Account Title		Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Treasury Account Main Code
	Commodities Held Under Price							
	Support and Stabilization Support							
	Programs	D	N					
	Commodities - Allowance	С	N	,				
	Stockpile Materials Held in Reserve	D	N					
	Stockpile Materials Held for Sale	D	N					
	Other Related Property	D	N		ļ			
	Other Related Property - Allowance	С	N					
	Investments in U.S. Treasury							
1610	Securities Issued by the Bureau of the Public Debt	D	F	Υ				Y
	Discount on U.S. Treasury Securities	ט	F	I				I
	Issued by the Bureau of the Public							
	Debt	С	F	Υ				Y
1011	Premium on U.S. Treasury Securities		1 '	······································				-
	Issued by the Bureau of the Public							
1612	Debt	D	F	Υ				Y
.5.12	Amortization of Discount and			· · · · · · · · · · · · · · · · · · ·	<u> </u>			
	Premium on U.S. Treasury Securities							
	Issued by the Bureau of the Public							
	Debt	D	F	Υ				Y
1618	Market Adjustment - Investments	D	Υ	Υ				Y
	Investments in Securities Other Than							
	the Bureau of the Public Debt							
1620	Securities	D	Y	Υ				Y
	Discount on Securities Other Than the							
1621	Bureau of the Public Debt Securities	С	Υ	Υ				Υ
	Premium on Securities Other Than							
	the Bureau of the Public Debt							
1622	Securities	D	Υ	Υ				Y
	Amortization of Premium and							
4000	Discount on Securities Other Than the	_		.,				
1623	Bureau of the Public Debt Securities	D	Y	Y	ļ			Y
	Investments in U.S. Treasury Zero							
1630	Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y				Y
	Discount on U.S. Treasury Zero	ט	'		ļ			
	Coupon Bonds Issued by the Bureau							
1631	of the Public Debt	С	F	Υ				Y
	Amortization of Discount on U.S.	Ü	1	· · · · · · · · · · · · · · · · · · ·				
	Treasury Zero Coupon Bonds Issued							
	by the Bureau of the Public Debt	D	F	Υ				Y
.500	Market Adjustment - Investments in			· · · · · · · · · · · · · · · · · · ·	<u> </u>			
1638	U.S. Treasury Zero Coupon Bonds	D	F	Υ				Y
	Contra Market Adjustment -				\$	·····		
	Investments in U.S. Treasury Zero							
	Coupon Bonds	С	F	Υ				Y
	Other Investments	D	Y	Υ				Y
	Land and Land Rights	D	N					
1712	Improvements to Land	D	N					
	Accumulated Depreciation on							
	Improvements to Land	C	N					
1720	Construction-in-Progress	D	N		ļ			
l	Buildings, Improvements, and	-						
	Renovations	D	N					
	Accumulated Depreciation on							
1	Buildings, Improvements, and	_						
	Renovations	C	N					
1740	Other Structures and Facilities	D	N		ļ			
4740	Accumulated Depreciation on Other	_						
	Structures and Facilities	C	N					
1/50	Equipment	D	N		L			<u>I</u>

	USSGL Account				SGL Account usted Trial Ba			Implementation To Be Determined
	USSGL ACCOUNT			Auj	usteu IIIai De	alalices		TO be Determined
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Treasury Account Main Code
	Accumulated Depreciation on							
	Equipment .	С	N					
1810	Assets Under Capital Lease	D	N					
	Accumulated Depreciation on Assets							
	Under Capital Lease	С	N					
	Leasehold Improvement	D	N					
	Accumulated Amortization on	_						
	Leasehold Improvements	C	N					
	Internal-Use Software Internal-Use Software in Development	D D	N					
1032	Accumulated Amortization on Internal-	ע	N					
1830	Use Software	С	N					
	Other Natural Resources	D	N					
	Allowance for Depletion	C	N					
	Other General Property, Plant, and							
1890	Equipment	D	N					
	Accumulated Depreciation on Other							
	General Property, Plant, and							
	Equipment	С	N					
	Receivable from Appropriations	D	F	Υ			Υ	Y
	Other Assets	D	Y	Y				Y
	Accounts Payable	С	Y	Y			Υ	Y
	Disbursements in Transit	С	Y	Y				Y
	Contract Holdbacks	C C	Y	Y Y				Y
2140	Accrued Interest Payable Payable for Transfers of Currently	C	Ť	T				T
2150	Invested Balances	С	F	Υ				Υ
	Expenditure Transfers Payable	Ċ	F	Ϋ́				Ý
	Entitlement Benefits Due and Payable	Ċ	N					
	Subsidy Payable to the Financing							
2170	Account	С	F	Υ				Y
	Contra Liability for Subsidy Payable to							
	the Financing Account	D	F	Υ				Υ
	Loan Guarantee Liability	C	N					
	Other Accrued Liabilities	С	Y	Υ				Y
	Accrued Funded Payroll and Leave	C	N N					
2211	Withholdings Payable Employer Contributions and Payroll	C	IN					
2213	Taxes Payable	С	Y	Υ				Y
	Other Post-Employment Benefits Due		<u> </u>	<u> </u>				
2215	and Payable	С	Y	Υ				Y
	Pension Benefits Due and Payable to			ž				
2216	Beneficiaries	С	N					
2217	Benefit Premiums Payable to Carriers	С	N	,				
L	Life Insurance Benefits Due and	-			-		-	
	Payable to Beneficiaries	C	N					
	Unfunded Leave	C	N					
2225	Unfunded FECA Liability Other Unfunded Employment Related	С	F	Υ				Y
2200	Uther Unfunded Employment Related Liability	С	Y	Υ				Y
	Advance From Others	С	Y	Y				Ÿ
	Deferred Credits	C	Ý	Ϋ́				Ϋ́
	Liability for Deposit Funds, Clearing		İ					
	Accounts, and Undeposited							
2400	Collections	С	Υ	Υ				Υ
	Principal Payable to the Bureau of the							
2510	Public Debt	С	F	Υ				Υ
0500	Principal Payable to the Federal	6	_	,,				,,
2520	Financing Bank	С	F	Υ				Y
	Securities Issued by Federal Agencies Under General and Special Financing		1					
2530	Authority	С	Y	Υ				Y
2000	nunonty		. '	<u>, </u>	1	<u> </u>		<u> </u>

	USSGL Account				SGL Account justed Trial Ba			Implementation To Be Determined
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Treasury Account Main Code
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	С	Y	Y				Y
	Premium on Securities Issued by Federal Agencies Under General and							
2532	Special Financiang Authority Amortization of Discount and	С	Y	Υ				Y
2533	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y				Y
***************************************	Participation Certificates	C	Ý	Ϋ́	<u> </u>			Ϋ́
	Other Debt	Ċ	Ý	Ý				Ϋ́
	Actuarial Pension Liability	C	N					
	Actuarial Health Insurance Liability	C	N					
	Actuarial Life Insurance Liability	С	N					
	Actuarial FECA Liability	C	N					
	Other Actuarial Liabilities	C	N					
	Prior Liens Outstanding on Acquired							
2910	Collateral	С	N					
2920	Contingent Liabilities	С	N					
2940	Capital Lease Liability	С	Y	Υ				Y
	Liability for Subsidy Related to							
2950	Undisbursed Loans	С	F	Υ				Y
	Accounts Payable From Canceled							
	Appropriations	С	Y	Υ				Y
	Resources Payable to Treasury	С	F	Υ			Υ	Υ
*******************************	Custodial Liability	С	Υ	Y			S	
*******************************	Other Liabilities	C	Y	Y				
2995	Estimated Cleanup Cost Liability	С	N	,	ļ			
0400	Unexpended Appropriations -	0						
3100	Cumulative	С	-					
2404	Unexpended Appropriations -	0						
3101	Appropriations Received	С						
2402	Unexpended Appropriations - Transfers-In	С	F	Y				Y
3102	Unexpended Appropriations -	C		I				I
3103	Transfers-Out	D	F	Y				Y
3103	Unexpended Appropriations -	ט	F	I				I
3106	Adjustments	С						
	Unexpended Appropriations - Used	D	-					
3107	Unexpended Appropriations - Osed Unexpended Appropriations - Prior-	ט	-					
3108	Period Adjustments - Restated	D						
0.00	Unexpended Appropriations - Prior-	2			å			
3109	Period Adjustments - Not Restated	D						
	Cumulative Results of Operations	C						
	Revenue from Goods Sold	C	Y	Y	Χ	Y		Y
	Contra Revenue for Goods Sold	D	Ý	Ϋ́	X	Ϋ́		Ϋ́
	Revenue from Services Provided	C	Ϋ́	Ϋ́	X	Ϋ́		Ϋ́
	Contra Revenue for Services Provided	D	Ý	Ϋ́	X	Ý		Ý
***************************************	Interest Revenue - Other	C	Y	Y	Y	Y	Y	Y
***************************************	Interest Revenue - Investments	C	Y	Υ	Y	Y	Υ	Y
5312	Interest Revenue - Borrowings/Loans Contra Revenue for Interest Revenue -	С	Y	Υ	Y	Y	Y	Y
5317	Loans Receivable	D	Y	Υ	Υ	Y	Y	
5318	Contra Revenue for Interest Revenue - Investments	D	Y	Υ	Y	Y	Y	
5319	Contra Revenue for Interest Revenue - Other	D	Y	Y	Υ	Y	Y	Y
	Penalties, Fines, and Administrative	.=						
5320	Fees Revenue	С	Y	Y	Y	Y	Υ	Y

	USSGL Account		Implementation To Be Determined					
								_
No.	USSGL Account Title	ĺ	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Treasury Account Main Code
E220	Contra Revenue for Penalties, Fines,	_	V	V			V	V
***************************************	and Administrative Fees Benefit Program Revenue	D C	Y	Y	Y	Y	Y	Y
3400	Contra Revenue for Benefit Program	Ü	-	'	<u> </u>			
5409	Revenue	D	Υ	Y	Υ	Y		Υ
	Insurance and Guarantee Premium	_			V	.,		
5500	Revenue Contra Revenue for Insurance and	С	N		Х	Y		
5509	Guarantee Premium Revenue	D	N		Х	Y		
	Donated Revenue - Financial			·	*			
5600	Resources	С	N		Т			
5600	Contra Revenue for Donations - Financial Resources	D	N		Т			
3009	Donated Revenue - Nonfinancial	ט	IN		'			
5610	Resources	С	N		Т			
	Contra Donated Revenue -							
	Nonfinancial Resources	D	N		Т			
5700	Expended Appropriations Expended Appropriations - Prior-	С						
5708	Period Adjustments - Restated	С						
0,00	Expended Appropriations - Prior-	Ü						
	Period Adjustments - Not Restated	С						
	Financing Sources Transferred In	_	_					
5720	Without Reimbursement Financing Sources Transferred Out	С	F	Y				Y
5730	Without Reimbursement	D	F	Y				Y
	Appropriated Earmarked Receipts							
	Transferred In	С	F	Υ				Υ
	Appropriated Earmarked Receipts	_	_	V				V
	Transferred Out Expenditure Financing Sources -	D	F	Υ				Y
	Transfers-In	С	F	Υ				Υ
	Nonexpenditure Financing Sources -		1					
	Transfers-In	С	F	Υ				Υ
	Expenditure Financing Sources - Transfers-Out	D	F	Y				Y
	Nonexpenditure Financing Sources -	ט		ī				T
5765	Transfers-Out	D	F	Y				Υ
	Imputed Financing Sources	С	F	Υ				Y
	Other Financing Sources	C	F	Υ				Y
	Adjustment of Appropriations Used Tax Revenue Collected	D C	Y	Y	Т		Y	Y
	Tax Revenue Accrual Adjustment	C	Ý	Y	T		Ý	Ϋ́
	Contra Revenue for Taxes	D	Y	Υ	T		Y	Y
	Tax Revenue Refunds	D	Υ	Y	T		Y	Y
·	Other Revenue	C	Y	Y	Y	Y	Y	Y
	Contra Revenue for Other Revenue Collections for Others	D D	Y	Y Y	Y Y	Y Y	Y S	Y
	Accrued Collections for Others	D	Ϋ́	Y	Υ	Υ	S	Y
	Operating Expenses/Program Cost	D	Y	Y		Y		Y
0400	Contra Bad Debt Expense - Incurred	_						.,
	for Others Adjustment to Subsidy Expense	C C	Y N	Y		Y Y		Y
	Interest Expenses on Borrowing from	U	IN			1		
	the Bureau of the Public Debt and /or							
6310	the Federal Financing Bank	D	F	Υ	<u> </u>	Υ		Υ
	Interest Expenses on Securities	D	Y	Y		Y		Y
	Other Interest Expenses Benefit Expense	D D	Y Y	Y Y		Y Y	Y	Y
	Cost of Goods Sold	D	N N	ī	!	Y		ī
	Applied Overhead	С	N			Y		
	Cost Capitalization Offset	С	N			Y		

				Implementation				
USSGL Account			Adjusted Trial Balances					To Be Determined
No.	USSGL Account Title		Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Treasury Account Main Code
	Depreciation, Amortization, and							
	6710 Depletion		N			Y		
	Bad Debt Expense	D	Y	Υ		Y		Y
6730	Imputed Costs	D	F	Υ		Υ		Y
	Other Expenses Not Requiring			<u></u>				
6790	Budgetary Resources	D	Υ	Υ		Υ		Υ
6800	Future Funded Expenses	D	Υ	Υ		Y		Y
	Employer Contributions to Employee							
	Benefit Programs Not Requiring							
	Current-Year Budget Authority							
6850	(Unobligated)	D	F	Υ		Υ		Υ
6900	Nonproduction Costs	D	Y	Υ		Y		Y
7110	Gains on Disposition of Assets - Other	С	N		Υ	Υ		
7111	Gains on Disposition of Investments	С	Y	Υ	Y			Y
7112	Gains on Disposition of Borrowings	С	F	Υ	Y			Y
7180	Unrealized Gains	C C	Y	Y	Υ			Y
	Other Gains	С	Y	Υ	Υ	Y		Y
	Losses on Disposition of Assets -							
7210	Other	D	N		Υ	Y		
7211	Losses on Disposition of Investments	D	Y	Y	Y			Υ
7212	Losses on Disposition of Borrowings	D	F	Y	Y			Υ
	Unrealized Losses	D	Υ	Υ	Υ			Y
7290	Other Losses	D	Y	Υ	Y	Y		Y
	Extraordinary Items	С	N			Y		
	Prior-Period Adjustments - Not							
	Restated	С	Υ	Υ				Υ
	Prior-Period Adjustments - Restated	С	Y	Υ				Υ
	Distribution of Income - Dividend	D	Y	Υ	Y	Y		Y
	Changes in Actuarial Liability	D	N			Y		
	Offset for Purchases of Capitalized							
	Assets	С	Υ	Υ				Υ
8802	Purchases of Capitalized Assets	D	Y	Υ				Y

ADDITIONAL INFORMATION:										
1/ For a description of USSGL	account attributes	s, see the "FACTS I USSGL Account Attribute Definitions" in this section.								
2/ "Y" in any attribute column indicates that the FACTS I user must provide a value/domain for the attribute. Trading Partner is required with										
		for valid attribute values/domains.								
3/ A blank space in any attribut	e column indicate	es that the FACTS I user should not provide an attribute value/domain.								
4/ Shaded areas indicate that the	ne correct attribut	e value/domain for the USSGL account will be automatically provided by FACTS I.								
5/ Attribute values/domains are										
<u>Attribute</u>	<u>Domain</u>	<u>Domain Description</u>								
Budget Subfunction	nnn	3-digit budget functional classification subfunction								
Capitalized Acquisition	F	Federal								
	N	NonFederal								
Custodial/Noncustodial	S	Custodial								
	A	Noncustodial								
Dahit/Cradit		Credit								
Debit/Credit	C D	9.50								
	р	Debit								
Exchange/Nonexchange	X	Exchange Revenue								
Exchange/Nonexchange		Nonexchange Revenue								
	1	Nonexchange Neverlue								
Federal/NonFederal	F	Federal								
. casiamitam caorai	N	NonFederal								
Trading Partner	nn	2-digit Treasury Department Code, required with Federal attribute								
		, , , , , , , , , , , , , , , , , , , ,								
Treasury Account Main Code	nnnn	4-digit FAST code required with Federal and Trading Partner attributes								

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Attributes Used to Prepare Budgetary Reports

USSGL attributes are one component of a data model that describes how detailed data in agencies' financial systems (e.g., 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:

- ♦ Entity Relationship Diagram
- ♦ Entity Definition Report
- ♦ Attribute Definition Report
- ♦ FACTS II USSGL Account Attribute Table

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.

Entity Definition Report

This report provides definitions and business rules for relationships between all entities.

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 (Fiscal 2003 and 2004)

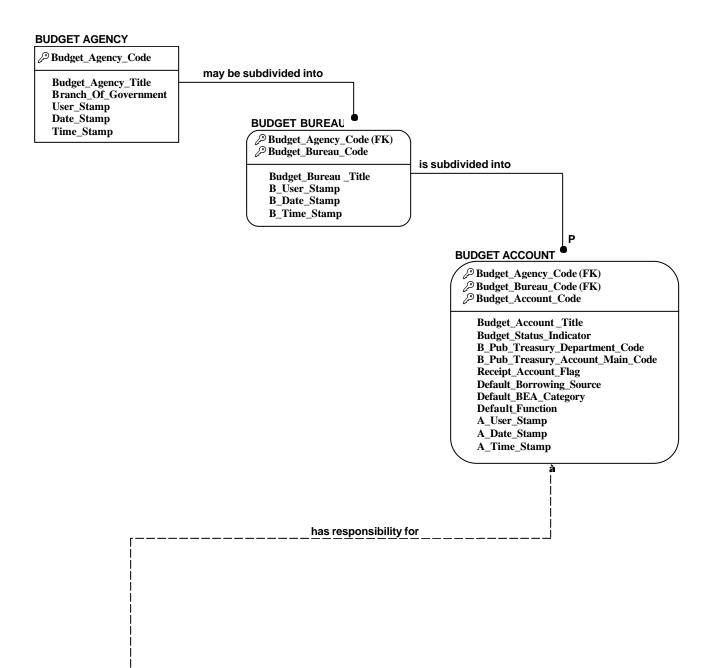
The FACTS II attribute tables for fiscal 2003 and 2004 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

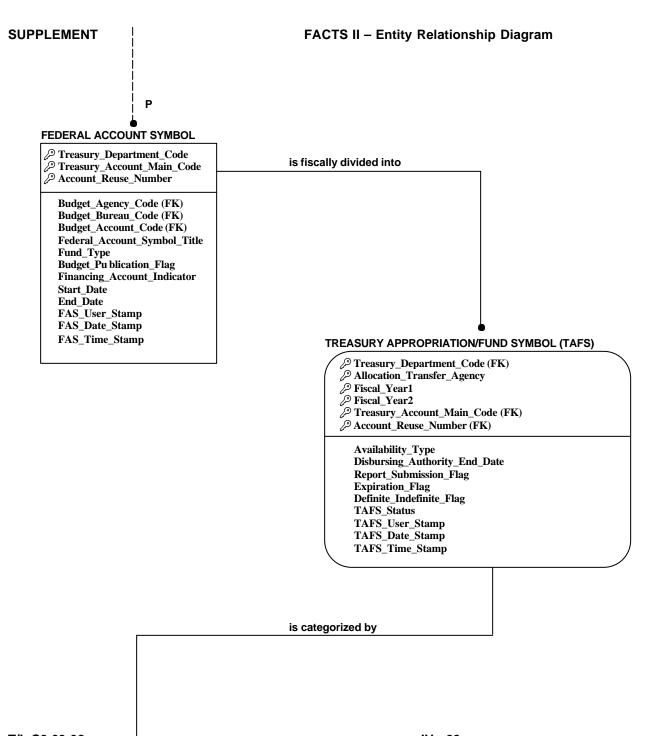
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Space	This attribute is not reported in FACTS II for the USSGL account.
Y	Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the Detailed Financial Information portion of the "FACTS 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.

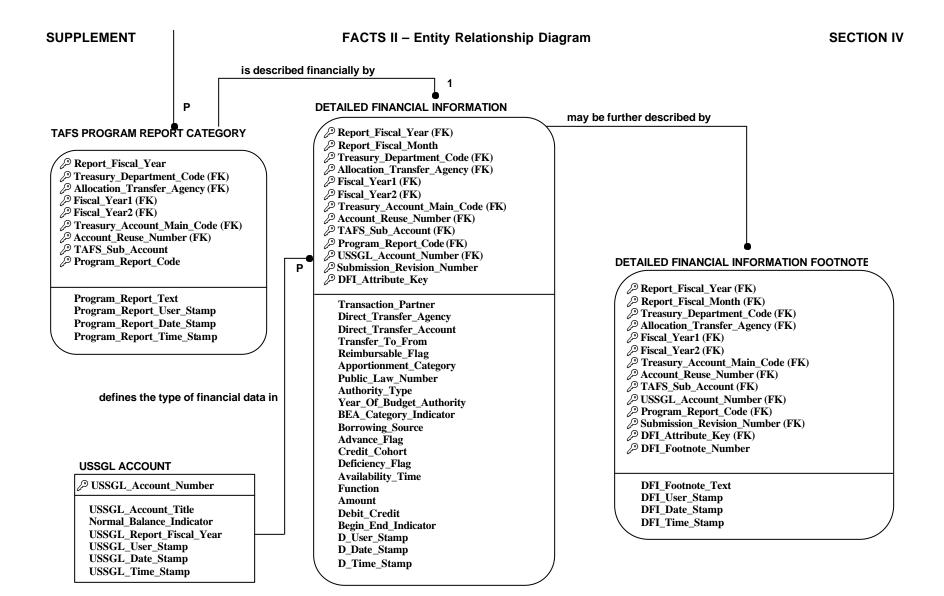
For the latest information, log onto the FACTS II Web site at www.fms.treas.gov/ussgl/factsii.

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SECTION IV



SUPPLEMENT SECTION IV

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Entity Name: BUDGET AGENCY

Entity Definition: A Budget Agency is a department, or establishment of the Federal Government.

<u>Examples</u>: 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.

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 BUREAU is subdivided into at least one BUDGET ACCOUNT.

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.

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 FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

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).

<u>Synonyms</u>: Treasury Account Symbol,

Account Symbol

Entity Type: Independent

Business Rules:

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.

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

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,

Treasury Account Symbol,

Fund Account, Fund Symbol

Entity Type: Dependent

Business Rules:

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS APPORTIONMENT CATEGORY is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

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.

Entity Name: TAFS PROGRAM REPORT CATEGORY

<u>Entity Definition</u>: A TAFS Program Report Category is used to describe a distribution made by OMB of budgetary resources by calendar quarters, by specific basis other than calendar quarters, or not subject to apportionment.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

A TAFS PROGRAM REPORT CATEGORY is described financially by exactly one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS PROGRAM REPORT CATEGORY is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

Entity Name: USSGL ACCOUNT

Entity Definition: A United States Standard General Ledger (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.

Entity Name: DETAILED FINANCIAL INFORMATION

<u>Entity Definition</u>: 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 Year End Closing Statement (a primary source for the Treasury 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:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

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.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

An 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.

THOTO IT ENTITE DEFINATION INC.

Entity Name: DETAILED FINANCIAL INFORMATION FOOTNOTE

Entity Definition: A further description of Detailed Financial Information.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

SUPPLEMENT SECTION IV

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BUDGET AGENCY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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
Branch_Of_Government	Distinguishes among branches of Government.	E - Executive Branch L - Legislative Branch J - Judicial Branch	1/A	SF 133, P&F	OMB
User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
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

BUDGET BUREAU

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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
B_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
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

System

BUDGET ACCOUNT

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency or	OMB Circular No.	3/A	SF 133, P&F	OMB
	establishment of the U.S. Government. The code is	A-11			
	assigned by OMB.				
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the	OMB Circular No.	2/A	SF 133, P&F	OMB
	Budget Bureau Code represents an organizational unit	A-11			
	within an agency. The code is assigned by OMB.	OMB O' I N	0/4	05 400 505	0145
Budget_Account_Code	Used in conjunction with the Budget Agency Code and	OMB Circular No.	6/A	SF 133, P&F	OMB
	The Budget Bureau Code, the Budget Account Code	A-11			
	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.				
Budget_Account_Title	Title assigned by OMB to a budget account.	OMB Circular No.	125/A	SF 133,	OMB
	, ,	A-11		P&F	
Budget_Status_Indicator	Indicates whether the OMB account is included within	ON - On budget	3/A	SF 133,	OMB
	the budget totals published in the President's budget,	OFF - Off budget		P&F	
	based on the terms of the laws. Some presentations in	FIN - Financing			
	the President's budget distinguish on-budget totals	Account			
	from off-budget totals for budget authority, outlays and	GSE - Government			
	receipts. (The Budget System and Concepts and	Sponsored			
D. D. L. Transcome Demonstrates and	Glossary, of the President's budget)	Enterprise	0/4	P&F	OMD
B_Pub_Treasury_Department _Code	The primary Treasury Department (Agency) Code printed for each OMB Account in the President's	Treasury Financial Manual Vol. I, Part	2/A	P&F	OMB
_Code	budget.	2, Chapter 1500			
B_Pub_Treasury_Account_M	The primary Treasury Account Code printed for each	Treasury Financial	4/A	P&F	OMB
ain_Code	OMB Account in the President's budget.	Manual Vol. I, Part	4//	Fai	OIVID
am_oodc	OWD Account in the Freshacit's budget.	2, Chapter 1500;			
		OMB Circular No.			
		A-11			
Receipt_Account_Flag	Indicates whether Federal Account Symbol is a receipt	Y - Yes	1/A	General	OMB
	account (or an expenditure account).	N - No		Admin	
Default_Borrowing_Source	Indicates whether borrowing source is Treasury, public	T - Treasury	1/A	FMS 2108,	Treasury
	or both.	P - Public		P&F	
		B - Both			

BUDGET ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Default_BEA_Category	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary or emergency discretionary.	D - Discretionary M - Mandatory E - Emergency Discretionary	1/A	P&F	ОМВ
Default_Function	Classification of data according to major purpose served (e.g., income, security or national defense). Classifications are required by Congressional Budget Act of 1974.	OMB Circular No. A-11	3/A	P&F	ОМВ
A_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
A_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/D D	N/A	System
A_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FEDERAL ACCOUNT SYMBOL

Attailanta Nama		Damain	System	Deference	Compliand Do
Attribute Name	Attribute Definition	Domain	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
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 Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
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_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	ОМВ
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_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	ОМВ
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

FEDERAL ACCOUNT SYMBOL

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
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	ОМВ
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.	Y - Federal account symbol printed in President's Budget N - Federal account symbol not printed in President's Budget	1/A	P&F	ОМВ
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
Start_Date	Date when Federal account symbol was established in Treasury's central accounting system. Information is maintained by Treasury.	N/A	DD	General Admin	Treasury, Agency
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		General Admin	Treasury, Agency
FAS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

FEDERAL ACCOUNT SYMBOL

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
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

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

			System		
Attribute Name	Attribute Definition	Domain	Characteristics		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
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
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.	Blank 4-digit year	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.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	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
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
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
Disbursing_Authority_End_Date	The last fiscal year, in which a TAFS may disburse funds (i.e., 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

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Submission_Flag	Indicates whether or not the TAFS submits budget execution information to OMB and Treasury.	Y - Yes N - No	1/A	SF 133, FMS 2108, P&F	OMB, Treasury
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.	Y - Yes N - No	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	P&F, FMS 2108	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.	U - Unexpired E - Expired	1/A	SF 133, FMS 2108	System
TAFS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
TAFS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
TAFS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

System

TAFS PROGRAM REPORT CATEGORY

Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
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 Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	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
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.	Blank 4-digit year	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.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	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
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
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

TAFS PROGRAM REPORT CATEGORY

Attribute Name	Attribute Definition	Domain	System	Deference	Cumplied Dv
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Program_Report_Code	The code representing a programmatic reporting	N/A	3/N	SF 133	OMB,
	category that agencies use when reporting their obligations in their detailed financial information.				Agency
Program_Report_Text	The text description associated with the program report	N/A	25/A	SF 133	OMB,
	code.				Agency
Program_Report_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Program_Report_Date_Stamp	Date when the record was last updated.	N/A	10/Date	N/A	System
	·		YYYY/MM/		_
			DD		
Program_Report_Time_Stamp	Time when the record was last updated.	N/A	8/Time	N/A	System
			HH:MM:SS		

USSGL ACCOUNT

<u> </u>			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
USSGL_Account_Number	A unique code that represents a United States Standard General Ledger (USSGL) account. An 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	USSGL Board
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
Normal_Balance_Indicator	Normal condition of the balance in an USSGL account (debit or credit).	D – Debit C – Credit	1/A	SF 133, FMS 2108, P&F	USSGL Board
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_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
USSGL_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
USSGL_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

			System		
Attribute Name	Attribute Definition	Domain	Characteristics		Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, 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
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
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
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.	Blank 4-digit year	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.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	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
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

Attribute Name	Attribute Definition	Domain	System Characteristic	cs Reference	Supplied By
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
Program_Report_Code	The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
USSGL_Account_Number	A unique code that represents a Standard General Ledger 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
Submission_Revision_Number	The nth 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
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

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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)).	F – Federal X – NonFederal E – NonFederal Exception	1/A	SF 133	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	SF 133, FMS 2108, P&F	Agency
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	SF 133, FMS 2108, P&F	Agency
Transfer_To_From	Indicates whether the transfer is to or from another Treasury agency or account.	F – From T – To	1/A	SF 133, FMS 2108, P&F	System
Reimbursable_Flag	Indicates whether amounts for goods, services and joint project support are financed by offsetting collections.	R – Reimbursable D – Direct	1/A	SF 133, 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 A-11)	A – Category A B – Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency

			System		
Attribute Name	Attribute Definition	Domain	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 554 th 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
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.	P – Appropriation D – Advance Appropriation B – Borrowing Authority C – Contract Authority R - Re-appropriation S – Spending Authority From Offsetting Collections	1/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.	NEW-Outlays from new budget authority BAL-Outlays from balances brought forward	3/A	P&F	Agency
BEA_Category_Indicator	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary or emergency discretionary.	D – Discretionary M – Mandatory E – Emergency Discretionary	1/A	P&F	Agency
Borrowing_Source	Indicates whether borrowing took place from Treasury or public.	T – Treasury P – Public F-Federal Financing Bank	1/A	FMS 2108, P&F	Agency
Advance_Flag	Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year.	P – Advanced in Prior Year F – Advanced from Future Year X – Not Applicable	1/A	SF 133, P&F	Agency

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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
Deficiency_Flag	Indicates that an appropriation is deficient and requires an appropriation or offsetting collections to liquidate unpaid obligations.	D – Deficient X – Not Deficient	1/A	P&F	System
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
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
Amount	The balance of USSGL account in combination with any related attributes.	Amount	17,2	SF 133, FMS 2108, P&F	Agency
Debit_Credit	Indicates whether the amount is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	SF 133, FMS 2108, 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
D_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
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	N/A	System

DETAILED FINANCIAL INFORMATION FOOTNOTE

DE ITALED I IIVANOIAE IIVI			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, 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
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
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
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.	Blank 4-digit year	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.	X – No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	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
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

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
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
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, objects or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment (OMB Circular A-11).	A - Category A B - Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency
Program_Report_Code	The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
USSGL_Account_Number	A unique code that represents a USSGL account. An 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
Submission_Revision_Number	The nth 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
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

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
DFI_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
DFI_Time_Stamp	Time when the record was updated.	N/A	8/Time HH:MM:SS	N/A	System

SUPPLEMENT SECTION IV

Fiscal 2003 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

	USSGL ACCOUNT											USS	GL AC	COUNT	ATTRIBUT	ES/1						
		FACTS II	Debit	Begin		Public	Apport.	Apport.	Reimb.		Trans.	Borrow	BEA		Dir.Trans.	Dir. Trans.		Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Туре	Law	Cat.	Cat. B	Flag	Time	Partner	Source	Cat.	BA ³	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef. ²
	Fund Balance With Treasury	D	Υ	Е															U/E			
	Imprest Funds	D	Υ	Е															U			
	Funds Held by the Public	D	Υ	Е															U/E			
1195	Other Monetary Assets	D	Υ	Е															U/E			
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	В															U			
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Υ	E															U			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	С	Υ	E															U			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt Amortization of Discount and Premium on	D	Υ	E															U			
1613	U.S. Treasury Securities Issued by the Bureau of the Public Debt	. D	Υ	Е															U			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Υ	В															U			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Υ	E															U			
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	С	Υ	Е															U			
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Υ	Е															U			
1623	Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Е															U			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	В															U			
	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		Y	E															U			
	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public																					
	Debt Market Adjustment - Investments in U.S.	С	Y	E															U			
	Treasury Zero Coupon Bonds	D	Υ	E															U			
4032	Estimated Indefinite Contract Authority	D	Υ	E		Υ													U			
4034	Anticipated Adjustments to Contract Authority	С	Y	Е															U			

SUPPLEMENT SECTION IV

Fiscal 2003 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

	USSGL ACCOUNT											USS	GL AC	COUNT	ATTRIBUT	ES/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Apport.	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def.2	Def.
No.	Title	Norm Bal. ²		End ²		Law	Cat.	Cat. B	Flag	Time	Partner	Source	Cat.	BA ³	Agency	Account	Flag		Status ²	To/From ²	Flag	Indef.2
4042	Estimated Indefinite Borrowing Authority	D	Y	Е		Υ													U			
	Anticipated Reductions to Borrowing																					
4044	Authority	С	Υ	Е															U			
	Anticipated Transfers to the General Fund																					
4047	of the Treasury	С	Υ	E															U			
4000	Anticipated Collections From Non-Federal Sources	D	Y	Е															U			
4060	Anticipated Collections From Federal		Y																_ 0			\vdash
4070	Sources	D	Υ	Е															U			
	Debt Liquidation Appropriations	D	Y	E	Υ	Υ							Υ						Ū			Υ
	The second of th	_		_									-						-			
4112	Liquidation of Deficiency - Appropriations	D	Υ	Е		Υ							Υ						U			
	Appropriated Trust or Special Fund																					
	Receipts	D	Υ	Е	Υ	Υ							Υ						U			Υ
4115	Loan Subsidy Appropriation	D	Υ	Е	Υ	Υ							Υ						U			
	Loan Administrative Expense																					
4117	Appropriation	D	Y	Е	Υ	Υ							Υ						U			
	5	_	.,	_		.,							.,									
	Reestimated Loan Subsidy Appropriation	D	Y	E		Y							Y Y				Υ		U			
	Other Appropriations Realized Appropriations Anticipated	D D	Y	E	Υ	Y							Y				Υ		U			Υ
4120	Authority Adjusted for Interest on Public		Y			Ť							Y						_ 0			\vdash
4122	Debt Securities	D	Υ	В		Υ													U			
4122	Authority Adjusted for Interest on Public	- 0		В		- 1													_ 0			
4122	Debt Securities	D	Y	Е		Υ													U			
	Amounts Appropriated From Specific																					
	Treasury-Managed Trust Fund TAFS -																					
4123	Receivable - Rescinded	D	Υ	Е	Υ	Υ							Υ						U			
	Amounts Appropriated From Specific																					
	Treasury-Managed Trust Fund TAFS -																					1
4124	Payable - Rescinded	С	Υ	E		Y							Υ						U			
	Loan Modification Adjustment Transfer	_	.,	_		.,							.,		.,	.,				.,]
4125	Appropriation	D	Y	Е		Υ							Υ		Y	Υ			U	Υ		
	Amounts Appropriated From Specific																					
4426	Treasury-Managed Trust Fund TAFS - Receivable	D	Y	В	V	Υ							Υ						U/E			
4120	Amounts Appropriated From Specific	U	Y	В	K	ſ							r						U/E			(
	Treasury-Managed Trust Fund TAFS -																					
4126	Receivable	D	Y	Е	К	Υ							Υ						U/E			Υ
20	Amounts Appropriated From Specific		<u> </u>	_		•													J, L			
	Treasury-Managed Trust Fund TAFS -																					
4126	Receivable	D	Υ	Е	Т	Υ							Υ		Υ	Υ			U/E	Υ		Υ
	Amounts Appropriated From Specific																					
	Treasury-Managed Trust Fund TAFS -																					
4127	Payable	С	Υ	В									Υ						U/E			Υ

	USSGL ACCOUNT											USS	GL A	CCOUNT	ATTRIBUT	ES/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Apport.	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def.2	Def.
No.	Title	Norm Bal.2	Credit	End ²	Туре	Law	Cat.	Cat. B	Flag	Time	Partner	Source		BA ³	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	С	Y	E									Υ						U/E			Y
4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In	D	Y	E		Y							Υ						U/E			Y
4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out	С	Y	E		Y							Υ						U/E			Υ
4130	Appropriation to Liquidate Contract Authority Withdrawn	С	Υ	E															U/E			Υ
	Current-Year Contract Authority Realized	D	Υ	Е		Υ							Υ						U			
	Reductions of Contract Authority	С	Υ	Е									Υ						U/E			Υ
	Contract Authority Withdrawn	С	Υ	Е															U/E			Υ
4135	Contract Authority Liquidated	С	Υ	Е	Υ	Υ							Υ						U/E			Υ
4136	Contract Authority To Be Liquidated by Trust Funds	С	Υ	В									Υ						U/E			Υ
	Contract Authority To Be Liquidated by																					
	Trust Funds	С	Υ	Е									Υ						U/E			Υ
	Transfers of Contract Authority	D	Υ	В		Υ							Υ		Υ	Υ			U/E	Υ		Υ
4137	Transfers of Contract Authority	D	Υ	Е		Υ							Υ		Υ	Υ			U/E	Υ		Υ
	Appropriation to Liquidate Contract																					
	Authority	D	Υ	Е		Υ							Υ						U/E			Υ
	Contract Authority Carried Forward	D	Υ	В															U/E			Υ
	Contract Authority Carried Forward	D	Υ	Е															U/E			Υ
4140	Substitution of Borrowing Authority	С	Y	Е	Υ							Υ	Υ						U/E			Υ
4141	Current-Year Borrowing Authority Realized	D	Υ	Е		Υ						Υ	Υ						U			
	Reductions of Borrowing Authority	С	Υ	Е								Υ	Υ						U/E			Υ
4144	Borrowing Authority Withdrawn	С	Υ	Е								Υ							U/E			Υ
4145	Borrowing Authority Converted to Cash Actual Repayments of Debt, Current-Year	С	Υ	Е								Υ							U/E			Υ
4146	Authority Actual Repayments of Debt, Prior-Year	С	Υ	Е	Y								Υ						U/E			
4147	Balances	С	Υ	Е															U/E			
	Resources Realized From Borrowing																					
	Authority	D	Υ	Е											1				U/E			Υ
	Borrowing Authority Carried Forward	D	Y	В								Υ							U/E			Y
	Borrowing Authority Carried Forward	D	Υ	E								Υ							U/E			Y
4150	Reappropriations	D	Υ	Е		Υ							Υ						U			Υ
	Actual Capital Transfers to the General Fund of the Treasury, Current-Year																					
4151	Authority	С	Υ	Е									Υ						U/E			

	USSGL ACCOUNT											USSC	GL A	CCOUNT	ATTRIBUT	ES/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Apport.	Reimb.	Avail.	Trans.	Borrow I	BEA		Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit	End ²	Туре	Law	Cat.	Cat. B	Flag	Time	Partner	Source	Cat.	BA ³	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	O	Y	E															U/E			
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D	Y	E		Υ							Y						U			
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	Y	E		Y							Υ						U			
4160	Anticipated Transfers - Current-Year Authority	D	Υ	Е		Υ													U			
4165	Allocations of Authority - Anticipated From Invested Balances	D	Υ	Е		Υ													U			
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Υ	В	К	Υ							Υ		Υ	Υ			U/E	Υ		
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Υ	Е	К	Υ							Υ		Υ	Υ			U/E	Υ		
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Υ	Е	Т	Υ							Υ		Y	Υ			U/E	Υ		
4167	Allocations of Realized Authority - Transferred From Invested Balances	D	Υ	Е		Υ							Υ		Y	Υ			U/E	Υ		
44.00	Allocations of Realized Authority - Not To Be Transferred From Invested Balances -		.,	_		.,							.,		.,	.,				.,		
	Rescinded	D	Y	E		Y							Υ		Y	Y			U	Y		ļ
4170	Transfers - Current-Year Authority	D	Υ	Е	Υ	Υ							Υ		Y	Y			U	Υ		ļ/
4171	Transfers - Current-Year Authority - Receivable	D	Υ	В	К	Υ							Υ		Υ	Υ			U/E	Υ		
4171	Transfers - Current-Year Authority - Receivable	D	Υ	Е	К	Υ							Υ		Y	Υ			U/E	Υ		
4171	Transfers - Current-Year Authority - Receivable	D	Υ	Е	Т	Υ							Υ		Y	Υ			U/E	Υ		
4172	Transfers - Current-Year Authority - Payable	С	Υ	В		Υ							Υ		Y	Υ			U/E	Υ		
4172	Transfers - Current-Year Authority - Payable	С	Υ	Е		Υ							Υ		Y	Υ			U/E	Υ		
4472	Non-Allocation Transfers of Invested Balances - Transferred	D	Υ	Е		Υ							Υ		Y	Υ			U/E	Υ		
41/3	Allocation Transfers of Current-Year	U	1	_		T							ľ		T	T			U/E	1		\vdash
4175	Authority for Non-Invested Accounts Allocation Transfers of Prior-Year	D	Υ	Е	Υ	Υ							Υ		Y	Υ			U	Υ		
4176	Balances	D	Υ	Е											Υ	Υ			U/E	Υ		
	Anticipated Transfers - Prior-Year Balances	D	Υ	Е															U			
	Transfers - Prior-Year Balances	D	Υ	Е											Υ	Υ			U	Υ		
4195	Transfer of Obligated Balances	D	Υ	Е															U/E			

	USSGL ACCOUNT											USSGL A	CCOUNT	ATTRIBUT	ES/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Apport.	Reimb.	Avail.	Trans.	Borrow BEA	Year of	Dir.Trans.	Dir. Trans.		Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit		Туре	Law	Cat.	Cat. B	Flag	Time	Partner	Source Cat.	BA ³	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
	Transfer of Expired Expenditure																				
	Transfers Receivable	D	Υ	E							Υ			Υ	Υ			U/E	Υ		
4201	Total Actual Resources - Collected	D	Υ	В														U/E			
4201	Total Actual Resources - Collected	D	Υ	Е														U/E			
	Anticipated Reimbursements and Other																				
4210	Income	D	Υ	E														U			
	Liquidation of Deficiency - Offsetting																				
4212	Collections	D	Υ	E		Υ						Y						U			
	Anticipated Appropriation Trust Fund																				
4215	Expenditure Transfers	D	Υ	E														U			
	Unfilled Customer Orders Without																				
4221	Advance	D	Υ	В	K						Υ	Y						U/E			
	Unfilled Customer Orders Without																				
4221	Advance	D	Υ	Е	K	<u></u>					Υ	Y						U/E			
	Unfilled Customer Orders Without																		·		
4221	Advance	D	Υ	E	Т						Υ	Y		Υ	Υ			U/E	Υ		
4222	Unfilled Customer Orders With Advance	D	Υ	В	K						Υ	Y						U/E			
4222	Unfilled Customer Orders With Advance	D	Υ	E	K						Υ	Y						U/E			
4222	Unfilled Customer Orders With Advance	D	Υ	E	T						Υ	Y		Υ	Υ			U/E	Υ		
	Appropriation Trust Fund Expenditure																				
4225	Transfers - Receivable	D	Υ	В	K							Y						U/E			
	Appropriation Trust Fund Expenditure																				
4225	Transfers - Receivable	D	Υ	E	K							Y						U/E			
	Appropriation Trust Fund Expenditure																				
4225	Transfers - Receivable	D	Υ	E	Т							Y		Υ	Υ			U/E	Υ		
	Reimbursements and Other Income																				
4251	Earned - Receivable	D	Υ	В	K						Υ	Y						U/E			
	Reimbursements and Other Income																				
4251	Earned - Receivable	D	Υ	Е	K						Υ	Y						U/E			
	Reimbursements and Other Income																				
4251	Earned - Receivable	D	Υ	Е	Т						Υ	Y		Υ	Υ			U/E	Υ		
	Reimbursements and Other Income																				
4252	Earned - Collected	D	Υ	E							Υ	Y						U/E			
	Appropriation Trust Fund Expenditure																				
4255	Transfers - Collected	D	Υ	Е								Y						U/E			
	Actual Collections of "governmental-type"																				
4260	Fees	D	Υ	Е								Y						U/E			
	Actual Collections of Business-Type Fees	D	Υ	Е								Y						U/E			
	Actual Collections of Loan Principal	D	Υ	Е								Y						U/E			
	Actual Collections of Loan Interest	D	Υ	Е								Y						U/E			
4264	Actual Collections of Rent	D	Υ	Е								Y						U/E			

	USSGL ACCOUNT											USS	GL AC	COUNT	ATTRIBUT	ES/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Apport.	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def.2	Def.
No.	Title	Norm Bal.2	Credit	End ²	Type	Law	Cat.	Cat. B	Flag	Time	Partner	Source	Cat.	BA^3	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
	Actual Collections From Sale of																					
4265	Foreclosed Property	D	Υ	Е									Υ						U/E			ı
	Other Actual Business-Type Collections																					
4266	From Non-Federal Sources	D	Υ	Е									Υ						U/E			ı
	Other Actual "governmental-type"																					
4267	Collections From Non-Federal Sources	D	Υ	Е									Υ						U/E			.
	Actual Program Fund Subsidy Collected	D	Υ	Е									Υ						U/E			ı
4273	Interest Collected From Treasury	D	Υ	Е									Υ						U/E			
4275	Actual Collections From Liquidating Fund	D	Υ	Е									Υ						U/E			.
4276	Actual Collections From Financing Fund	D	Υ	Е									Υ						U/E			
4277	Other Actual Collections - Federal	D	Υ	Е									Υ						U/E			
4281	Actual Program Fund Subsidy Receivable	D	Υ	В									Υ						U/E			ı
4281	Actual Program Fund Subsidy Receivable	D	Υ	E									Υ						U/E			ı
	Interest Receivable From Treasury	D	Υ	В									Υ						U/E			
	Interest Receivable From Treasury	D	Υ	Е									Υ						U/E			
4285	Receivable From the Liquidating Fund	D	Υ	В									Υ						U/E			
	Receivable From the Liquidating Fund	D	Υ	Е									Υ						U/E			
4286	Receivable From the Financing Fund	D	Υ	В									Υ						U/E			
4286		D	Υ	Е									Υ						U/E			
	Other Federal Receivables	D	Υ	В	K								Υ						U/E			
4287	Other Federal Receivables	D	Υ	Е	K								Υ						U/E			
4287	Other Federal Receivables	D	Υ	Е	Т								Υ		Υ	Y			U/E	Υ		
	Anticipated Recoveries of Prior-Year																					
4310	Obligations	D	Υ	E															U			ı
4350	Canceled Authority	С	Υ	Е									Υ						U/E			
	Rescission - New Budget Authority -																					
	Special and Trust TAFS Designated by																					ı
4382	Treasury as "Available"	С	Υ	E	Υ	Υ							Υ						U			ı
	Rescission - Prior-Year - Special and Trust																					
	TAFS Designated by Treasury as																					ı
4383	"Available"	С	Υ	E	Υ	Υ							Υ						U			
	Rescinded Amounts Appropriated in																					
	Special and Trust TAFS Designated by																					ı
4384	Treasury as "Available"	С	Υ	В	Υ	Υ							Υ						U			
	Rescinded Amounts Appropriated in										·											1]
	Special and Trust TAFS Designated by																					ı l
4384	Treasury as "Available"	С	Υ	Е	Υ	Υ							Υ						U			
1	Authority Permanently Unavailable for						_															. 1
1	Obligation Pursuant to Public Law -																					, I
	Special and Trust TAFS Designated by																					ı l
4386	Treasury as "Available"	С	Υ	Е	Υ	Υ							Υ					Υ	U			

	USSGL ACCOUNT											USS	GL A	CCOUNT	ATTRIBUT	ES/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Apport.	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit		Туре	Law	Cat.	Cat. B	Flag	Time	Partner	Source	Cat.	BA^3	Agency	Account	Flag		Status ²	To/From ²	Flag	Indef.2
	Adjustments to Indefinite No-Year																					
4391	Authority	С	Υ	E		Υ							Υ						U			
	Rescission - New Budget Authority	С	Υ	E	Υ	Υ						Υ	Υ						U			
4393	Rescission - Prior-Year	С	Υ	E	Υ	Υ							Υ						U			
	Receipts Unavailable for Obligation Upon																					
4394	Collection	С	Υ	В		Υ							Υ						U			Υ
	Receipts Unavailable for Obligation Upon																					
4394	Collection	С	Υ	Е		Υ							Υ						U			Υ
	Authority Unavailable for Obligation																					
4395	Pursuant to Public Law - Temporary	С	Υ	Е	Υ	Υ							Υ						U			
	Authority Permanently Unavailable for																					
4396	Obligation Pursuant to Public Law	С	Υ	Е	Υ	Υ							Υ					Υ	U/E			\vdash
	Receipts and Appropriations Temporarily		l	_																		
4397	Precluded From Obligation	С	Υ	В	Υ	Υ							Υ						U			
	Receipts and Appropriations Temporarily		.,	_	.,	.,							.,									
4397	Precluded From Obligation	С	Υ	Е	Υ	Υ							Υ						U			
4000	Offsetting Collections Temporarily	0	\ \ \	_		Υ							V									
4398	Precluded From Obligation	С	Y	В		Y							Υ						U			\vdash
4200	Offsetting Collections Temporarily Precluded From Obligation	С	Y	Е		Υ							Υ						U			
4398	Special and Trust Fund Refunds		ľ			Ť							ĭ						U			
4200	Temporarily Precluded From Obligation	С	Y	Е		Υ													U			
4399	Unapportioned Authority - Pending		Y	. E		Y													_ U			
4420	Rescission	С	Y	Е															U			
4420	RESCISSION		_ T																- 0			
4430	Unapportioned Authority - OMB Deferral	С	Y	Е															U			
	Unapportioned Authority	C	Y	В															U			
	Unapportioned Authority	C	Y	E															U		Υ	
	Apportionments	C	Y	E						Υ									Ū		Y	
.0.0	Apportionments Unavailable - Anticipated	•																	-			
4590	Resources	С	Υ	Е															U			
	Allotments - Realized Resources	C	Y	E															Ū		Υ	
	Unobligated Funds Not Subject to	· ·																	-			
4620	Apportionment	С	Υ	В															U			
	Unobligated Funds Not Subject to																		=			
4620	Apportionment	С	Υ	Е															U		Υ	
	Funds Not Available for																		=			
4630	Commitment/Obligation	С	Υ	Е															U		Υ	
4650	Allotments - Expired Authority	С	Υ	В															Е			
4650	Allotments - Expired Authority	С	Y	Е															Е			
4700	Commitments	С	Υ	Е															U		Υ	
4801	Undelivered Orders - Obligations, Unpaid	С	Υ	В			Υ	Υ	Υ										U/E			
					I]	1 1									1
4801	Undelivered Orders - Obligations, Unpaid	С	Υ	Е			Υ	Υ	Υ										U/E			

	USSGL ACCOUNT											USS	GL A		ATTRIBUT							
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Apport.	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.		TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Туре	Law	Cat.	Cat. B	Flag	Time	Partner	Source	Cat.	BA ³	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	Υ	В			Y	Υ	Υ				Υ	Y					U/E			
4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	Υ	Е			Y	Υ	Υ				Υ	Y					U/E			
4831	Undelivered Orders - Obligations Transferred, Unpaid	С	Υ	Е											Y	Υ			U/E	Υ		
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	С	Y	Е											Υ	Υ			U/E	Υ		
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	Е									Y						U/E			
4881	Upward Adjustments of Prior-Year Undelivered Orders Obligations, Unpaid	С	Y	E			Y	Y	Y										U/E			
	Upward Adjustments of Prior-Year Undelivered Orders Obligations, Prepaid/Advanced	С	Y	E			Y	Y	Y				Y	Y					U/E			
	Delivered Orders - Obligations, Unpaid	Ċ	Y	В			Y	Y	Y				•	•					U/E			
	Delivered Orders - Obligations, Unpaid	Ċ	Y	E			Y	Y	Y										U/E			
	Delivered Orders - Obligations, Paid	C	Υ	Е			Υ	Υ	Υ				Υ	Υ					U/E			
4903	Authority Outlayed Not Yet Disbursed	С	Υ	В															U			
4903	Authority Outlayed Not Yet Disbursed	С	Υ	Е															U			
4931	Delivered Orders - Obligations Transferred, Unpaid	С	Υ	Е											Y	Υ			U/E	Υ		
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders Obligations, Recoveries	D	Y	Е															U/E			
4972	Downward Adjustments of Prior-Year Paid Delivered Orders Obligations, Refund Collected	D	Y	Е									Y						U/E			
7512	Upward Adjustments of Prior-Year		- '-	_															- 0,2			
4981	Delivered Orders Obligations, Unpaid	С	Υ	E			Υ	Υ	Υ										U/E			
4982	Upward Adjustments of Prior-Year Delivered Orders Obligations, Paid	С	Υ	Е			Y	Υ	Υ				Υ	Y					U/E			
ADDI	TIONAL INFORMATION:																					
2/ Th	or a description of USSGL attributes, see the bese attributes are supplied by FACTS II.									in this	section.											
	s attribute is now required for unexpired mult																					
4/ Lin	es in bold typeface indicate new or modified	USSGL acco	ounts th	at are e	effective	for fisca	ıl 2004, bu	ıt are ava	lable for	early ir	nplementa	tion for fis	cal 20	03. Early	implement	ation is stron	gly en	courage	d.			

	USSGL ACCOUNT											USSGL /	CCOUNT	ATTRIBUTE	ES/1						
		FACTS II	Debit		Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow BE	A Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Type	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source Ca	t. BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
	Fund Balance With Treasury	D	Υ	Е														U/E			
1120	Imprest Funds	D	Υ	Е														U			
	Funds Held by the Public	D	Υ	Е														U/E			
1195	Other Monetary Assets	D	Υ	Е														U/E			
	Investments in U. S. Treasury Securities																				
1610	Issued by the Bureau of the Public Debt	D	Υ	В														U			
	Investments in U.S. Treasury Securities																				
1610	Issued by the Bureau of the Public Debt	D	Υ	Е														U			
1010	losace by the Bureau of the Fubile Bebt	D	- '															- 0			
	Discount on U.S. Treasury Securities																				
1611	Issued by the Bureau of the Public Debt	С	Y	Е														U			
1011	losace by the Bureau of the Fubile Bebt	C	- '	_														- 0			
	Premium on U.S. Treasury Securities																				
1612	Issued by the Bureau of the Public Debt	D	Ιγ	Е														U			
1012	Amortization of Discount and Premium on	D	- '	_																	
	U.S. Treasury Securities Issued by the																				
1613	Bureau of the Public Debt	D	Ιγ	Е														U			
1013	Buleau of the Fublic Debt	D	- '															. 0			
	Investments in Securities Other Than the																				
1620	Bureau of the Public Debt Securities	D	Ιγ	В														U			
1020	bureau of the Fubilic Debt Securities	D	- '	ь														. 0			
	Investments in Securities Other Than the																				
1620	Bureau of the Public Debt Securities	D	Y	Е														U			
1020	Discount on Securities Other Than the	D	- '															- 0			
1621	Bureau of the Public Debt Securities	С	Υ	Е														U			
1021	Premium on Securities Other Than the	C	<u> </u>	_																	
1622	Bureau of the Public Debt Securities	D	Y	Е														U			
1022	Amortization of Premium and Discount on	J	- '	_								 		1				U			
	Securities Other Than the Bureau of the																				
1623	Public Debt Securities	D	Y	Е														U			
1020	Investments in U.S. Treasury Zero Coupon	D	<u> </u>	_																	
	Bonds Issued by the Bureau of the Public																				
1630	Debt	D	Y	В														U			
1000	Investments in U.S. Treasury Zero Coupon		<u> </u>									 		+							
1	Bonds Issued by the Bureau of the Public																				
1630	Debt	D	Y	Е														U			
1000	Discount on U.S. Treasury Zero Coupon		<u> </u>	_										+							
	Bonds Issued by the Bureau of the Public																				
1631	Debt	С	Y	Е														U			
,	Market Adjustment - Investments in U.S.		<u> </u>											+							
1638	Treasury Zero Coupon Bonds	D	Y	Е														U			
	Estimated Indefinite Contract Authority	D	Y	E		Υ						 		+				U			
7002	Anticipated Adjustments to Contract		- '-	_		'						 		+							
4034	Authority	С	Y	Е														U			
+004	radionty		<u> </u>					1		1					l .	1		U			

	USSGL ACCOUNT											USS	GL A	CCOUNT	ATTRIBUTE	ES/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Program			Trans.			Year of	Dir.Trans.	Dir. Trans.		Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
4042	Estimated Indefinite Borrowing Authority	D	Υ	Е		Υ													U			
4044	Anticipated Reductions to Borrowing Authority	С	Y	Е															U			
4047	Anticipated Transfers to the General Fund of the Treasury	С	Y	Е															U			
1017	Anticipated Collections From Non-Federal	J	<u> </u>	-															-			
4060	Sources	D	Υ	E															U			
4070	Anticipated Collections From Federal Sources	D	Υ	Е															U			
4081	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	С	Y	E	Υ								Y						U/E			
4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	С	Y	E	Y								Y						U/E			
	Transfers - Current-Year Authority -																					
	Receivable - Transferred	С	Υ	E	Υ								Υ						U			
4111	Debt Liquidation Appropriations	D	Υ	E	Υ	Y							Υ						U			Υ
4112	Liquidation of Deficiency - Appropriations	D	Υ	Е		Υ							Υ						U			
1111	Appropriated Trust or Special Fund Receipts	D	Y	Е	Υ	Υ							Υ						U			Υ
	Loan Subsidy Appropriation	D	Y	E	Y	Y							Y						U			1
7110	Loan Administrative Expense		<u> </u>			•							'						- "			
4117	Appropriation	D	Υ	Е	Υ	Υ							Υ						U			
	Reestimated Loan Subsidy Appropriation	D	Υ	Е		Υ							Υ						U			
	Other Appropriations Realized	D	Υ	Е	Y	Υ							Υ				Υ		U			Y
4120	Appropriations Anticipated Authority Adjusted for Interest on Public	D	Y	Е		Y							Υ						U			
4122	Debt Securities	D	Υ	В		Υ													U			
4122	Authority Adjusted for Interest on Public Debt Securities	D	Y	Е		Υ													U			
	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -																					
4123	Receivable - Rescinded	D	Υ	Е	Υ	Υ							Υ						U			
4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded	С	Y	E		Y							Y						U			
4125	Loan Modification Adjustment Transfer Appropriation	D	Y	Е		Y							Υ		Y	Y			U	Y		
	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -																					
4126	Receivable	D	Υ	В		Υ							Υ						U/E			Υ

	USSGL ACCOUNT											USSGL	ACC	COUNT A	ATTRIBUTE	ES/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Program		Avail.	Trans.	Borrow B	EΑ	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.		Norm Bal. ²	Credit	End ²	Type	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source C	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef. ²
4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	D	Y	E		Y							Υ						U/E			Y
4407	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -		Y	Б									Y									V
	7 Payable Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -	С	Y	В									Y						_ U/E			Y
4127	Payable Amounts Appropriated From Specific	С	Y	E									Υ						U/E			Υ
4128	Treasury-Managed Trust Fund TAFS - Transfers-In Amounts Appropriated From Specific	D	Υ	Е		Υ							Υ						U/E			Υ
4129	Treasury-Managed Trust Fund TAFS - Transfers-Out	С	Υ	Е		Y							Υ						U/E			Υ
4130	Appropriation to Liquidate Contract Authority Withdrawn	С	Υ	Е															U/E			Υ
	Current-Year Contract Authority Realized Reductions of Contract Authority	D C	Y	E E		Y							Y Y						U U/E			Υ
4134	Contract Authority Withdrawn	С	Υ	Е															U/E			Υ
4135	Contract Authority Liquidated	С	Υ	Ε	Y	Y							Υ						U/E			Υ
4136	Contract Authority To Be Liquidated by Trust Funds Contract Authority To Be Liquidated by	С	Υ	В									Υ						U/E			Υ
	Trust Funds 7 Transfers of Contract Authority	C	Y	E B		Y							Y Y		Y	Y			U/E			Y
-	7 Transfers of Contract Authority Appropriation to Liquidate Contract	D	Y	E		Y							Y		Y	Y			U/E U/E	Y		Y
4139	Authority Contract Authority Carried Forward	D D	Y	E B		Y							Υ						U/E U/E			Y
	Contract Authority Carried Forward Substitution of Borrowing Authority	D C	Y	E E	Y							Υ	Υ						U/E U/E			Y
	Current-Year Borrowing Authority Realized Reductions of Borrowing Authority	D C	Y	E E		Υ							Y Y						U U/E			Υ
	Borrowing Authority Withdrawn	C	Y	E								Y	'						U/E			Y
4145	Borrowing Authority Converted to Cash Actual Repayments of Debt, Current-Year	С	Y	Е								Y							U/E			Υ
	Actual Repayments of Debt, Prior-Year	С	Y	E	Y								Υ						U/E			
	Resources Realized From Borrowing	С	Y	E															U/E			V
	Authority Borrowing Authority Carried Forward	D D	Y	E B								Y	-+						U/E U/E			Y Y
	Borrowing Authority Carried Forward	D	Y	Е								Y							U/E			Y
7148	Donowing Additionty Carried Forward	U	<u> </u>		1		1	1	<u> </u>			'							U/L			

	USSGL ACCOUNT											USS	GL AC	COUNT	ATTRIBUTE	ES/1						
		FACTS II		Begin		Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.		Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
4150	Reappropriations	D	Υ	Е		Υ							Υ						U			Υ
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	С	Y	E									Y						U/E			
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	С	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	Е		Y													U			
	Allocations of Authority - Anticipated From Invested Balances	D	Y	E		Υ													U			
	Allocations of Realized Authority - To Be																		-			
4166	Transferred From Invested Balances Allocations of Realized Authority - To Be	D	Y	В		Y							Υ		Y	Y			U/E	Y		
4166	Transferred From Invested Balances Allocations of Realized Authority -	D	Υ	Е		Υ							Υ		Y	Y			U/E	Υ		
4167	Transferred From Invested Balances Allocations of Realized Authority - Not To	D	Y	Е		Y							Υ		Y	Y			U/E	Υ		
4168	Be Transferred From Invested Balances - Rescinded	D	Y	Е		Υ							Υ		Υ	Y			U	Υ		
4170	Transfers - Current-Year Authority	D	Υ	Е	Υ	Υ							Υ		Υ	Υ			U	Υ		
4171	Non-Allocation Transfers of Invested Balances - Receivable Non-Allocation Transfers of Invested	D	Y	В		Υ							Υ		Y	Y			U/E	Υ		
4171	Balances - Receivable Non-Allocation Transfers of Invested	D	Υ	Е		Υ							Υ		Υ	Y			U/E	Υ		
4172	Balances - Payable	С	Υ	В		Υ							Υ		Υ	Y			U/E	Υ		
4172	Non-Allocation Transfers of Invested Balances - Payable	С	Υ	Е		Υ							Υ		Υ	Υ			U/E	Υ		
4173	Non-Allocation Transfers of Invested Balances - Transferred	D	Υ	Е		Υ							Υ		Y	Y			U/E	Y		
4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts Allocation Transfers of Prior-Year	D	Υ	Е	Υ	Υ							Υ		Υ	Υ			U	Υ		
4176	Balances Anticipated Transfers - Prior-Year	D	Υ	Е											Y	Y			U/E	Υ		
4180	Balances	D	Υ	Е															U			ı
4190	Transfers - Prior-Year Balances	D	Υ	Е											Υ	Υ			U	Υ		
4195	Transfer of Obligated Balances Transfer of Expired Expenditure Transfers	D	Υ	E															U/E			
4199	Receivable	D	Υ	Е									Υ		Υ	Υ			U/E	Υ		

	USSGL ACCOUNT											USSG	L AC	COUNT	ATTRIBUTE	S/1		•				
		FACTS II		Begin		Public	Apport.	Program		Avail.	Trans.	Borrow E	BEA	Year of	Dir.Trans.	Dir. Trans.		Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef. ²
	Total Actual Resources - Collected	D	Υ	В															U/E			
4201	Total Actual Resources - Collected	D	Υ	Е															U/E			
	Anticipated Reimbursements and Other																					
4210	Income	D	Υ	Е															U			
	Liquidation of Deficiency - Offsetting																					
4212	Collections	D	Υ	Е		Υ							Υ						U			
	Anticipated Appropriation Trust Fund																					
4215	Expenditure Transfers	D	Υ	Е															U			
	Unfilled Customer Orders Without																					
4221	Advance	D	Y	В							Y		Υ						U/E			
	Unfilled Customer Orders Without																					
4221	Advance	D	Υ	Е							Y		Υ						U/E			
4222	Unfilled Customer Orders With Advance	D	Y	В							Υ		Υ						U/E			
4222	Unfilled Customer Orders With Advance	D	Y	Е							Υ		Υ						U/E			
	Appropriation Trust Fund Expenditure	-																				
4225	Transfers - Receivable	D	Υ	В									Υ						U/E			i
	Appropriation Trust Fund Expenditure																					
4225	Transfers - Receivable	D	Υ	Е									Υ						U/E			
	Unfilled Customer Orders Without																					
4230	Advance - Transferred	С	Υ	Е							Υ		Υ		Υ	Y			U/E	Υ		
	Unfilled Customer Orders With Advance -																					i
4231	Transferred	С		Е							Υ		Υ						U/E			
	Appropriation Trust Fund Expenditure																					i
4232	Transfers - Receivable - Transferred	С		Е									Υ		Υ	Y			U/E	Υ		
	Reimbursements and Other Income																					
4233	Earned - Receivable - Transferred	С		Е							Y		Υ		Y	Υ			U/E	Υ		
4234	Other Federal Receivables - Transferred	С	Y	Е									Υ		Y	Y			U/E	Υ		
1201	Reimbursements and Other Income	-	<u> </u>	_									•		'	'			- O/L	•		
4251	Earned - Receivable	D	Ιγ	В							Y		Υ						U/E			
-231	Reimbursements and Other Income	-	<u> </u>								•		•						- O, _			
4251	Earned - Receivable	D	ΙΥ	Е							Υ		Υ						U/E			
	Reimbursements and Other Income		<u> </u>																			
4252	Earned - Collected	D	Y	Е							Υ		Υ						U/E			
	Appropriation Trust Fund Expenditure																					
4255	Transfers - Collected	D	Y	Е									Υ						U/E			
	Actual Collections of "governmental-type"																					
4260	Fees	D	Υ	Е									Υ						U/E			
	Actual Collections of Business-Type Fees	D	Υ	Е									Υ						U/E			
4262	Actual Collections of Loan Principal	D	Υ	Е									Υ						U/E			
	Actual Collections of Loan Interest	D	Υ	Е									Υ						U/E			
4264		D	Y	Е									Υ						U/E			
1	Actual Collections From Sale of		l																			
4265	Foreclosed Property	D	Υ	Е									Υ						U/E			

No												USSC	JL AC	COUNT /	ATTRIBUTE	:5/1						
Nio		FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Type	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
	Other Actual Business-Type Collections																					
	From Non-Federal Sources	D	Υ	Е									Υ						U/E			
	Other Actual "governmental-type"																					
4267 C	Collections From Non-Federal Sources	D	Υ	Е									Υ						U/E			
1																						
	Actual Program Fund Subsidy Collected	D	Υ	Е									Υ						U/E			
4273 ln	nterest Collected From Treasury	D	Υ	Е									Υ						U/E			
1																						
	Actual Collections From Liquidating Fund	D	Y	E									Υ						U/E			
	Actual Collections From Financing Fund	D	Y	E									Υ						U/E			
42// 0	Other Actual Collections - Federal	D	Υ	Е									Υ						U/E			
1201 A	Actual Program Fund Subsidy Receivable	D	Υ	В									Υ						U/E			
4201 A	Actual Program Fund Subsidy Receivable	U	T	В									T						U/E			
4281 A	Actual Program Fund Subsidy Receivable	D	Υ	Е									Υ						U/E			
	nterest Receivable From Treasury	D	Y	В									Y						U/E			
	nterest Receivable From Treasury	D	Y	E									Y						U/E			
	Receivable From the Liquidating Fund	D	Y	В									Y						U/E			
	Receivable From the Liquidating Fund	D	Y	E									Y						U/E			
	Receivable From the Financing Fund	D	Y	В									Y						U/E			
4286 R	Receivable From the Financing Fund	D	Υ	Е									Υ						U/E			
4287 C	Other Federal Receivables	D	Υ	В									Υ						U/E			
4287 C	Other Federal Receivables	D	Υ	Е									Υ						U/E			
А	Anticipated Recoveries of Prior-Year																					
4310 C	Obligations	D	Υ	Ε															U			
4350 C	Canceled Authority	С	Υ	Е									Υ						U/E			
R	Rescission - New Budget Authority -																					
	Special and Trust TAFS Designated by																					
	reasury as "Available"	С	Υ	Е	Υ	Υ							Υ						U			
	Rescission - Prior-Year - Special and Trust																					
	TAFS Designated by Treasury as																					
	Available"	С	Υ	Е	Υ	Υ							Υ						U			
	Rescinded Amounts Appropriated in																					
	Special and Trust TAFS Designated by	•	.,	_	.,	.,																
	Freasury as "Available"	С	Y	В	Υ	Υ							Υ						U			
	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by																					
	Freasury as "Available"	С	Υ	Е	Υ	Υ							Υ						U			
		C	<u>'</u>			'							'						- 0			
	Authority Permanently Unavailable for Obligation Pursuant to Public Law -																					
	Special and Trust TAFS Designated by																					
	Freasury as "Available"	С	Υ	Е	Υ	Υ							Υ					Υ	U			
	Adjustments to Indefinite No-Year		l .		•	•												•	-			
	Authority	С	Υ	Е		Υ							Υ						U			
	Rescission - New Budget Authority	C	Y	E	Υ	Y						Y	Y						Ū			
	Rescission - Prior-Year	Ċ	Y	E	Y	Y							Y						Ū			

	USSGL ACCOUNT											USSGL A	CCOUNT	ATTRIBUTE	ES/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef. ²
	Receipts Unavailable for Obligation Upon																				
4394	Collection	С	Υ	В		Υ						Y						U			Υ
	Receipts Unavailable for Obligation Upon																				
4394	Collection	С	Y	Е		Υ						Y						U			Υ
	Authority Unavailable for Obligation			_																	
4395	Pursuant to Public Law - Temporary	С	Υ	E	Υ	Υ						Y						U			
	Authority Permanently Unavailable for		.,	_	.,	.,						.,									
4396	Obligation Pursuant to Public Law	С	Y	Е	Υ	Υ						Y					Υ	U/E			
4007	Receipts and Appropriations Temporarily	•		_	.,																
4397	Precluded From Obligation	С	Y	В	Υ	Υ						Y						U			
4207	Receipts and Appropriations Temporarily Precluded From Obligation	0		_	Υ	Υ						Y						- 11			
4397		С	Y	Е	Y	Y						Y						U			
4200	Offsetting Collections Temporarily Precluded From Obligation	_	Y	В		Υ						Y						U			
4398	Offsetting Collections Temporarily	С	Y	В		Y						Y						_ U			
4200	Precluded From Obligation	С	Y	Е		Υ						Y						U			
4390	Special and Trust Fund Refunds and	-	T			ī						1						- 0			
	Recoveries Temporarily Precluded From																				
1300	Obligation	С	Ιγ	Е		Υ												U			
7000	Unapportioned Authority - Pending		- '															- 0			
4420	Rescission	С	Y	Е														U			
1120	1 1000.00.01.	-	<u> </u>															-			
4430	Unapportioned Authority - OMB Deferral	С	Y	Е														U			
	Unapportioned Authority	C	Y	В														Ū			
	Unapportioned Authority	C	Y	E														Ū		Υ	
	Apportionments	C	Υ	Е						Υ								Ū		Υ	
	Apportionments Unavailable - Anticipated																				
4590	Resources	С	Υ	Е						Y								U			
4610	Allotments - Realized Resources	С	Υ	E														U		Υ	
	Unobligated Funds Not Subject to	-																_			
4620	Apportionment	С	Y	В														U			
	Unobligated Funds Not Subject to																				
4620	Apportionment	С	Y	Ε														U		Υ	
	Funds Not Available for																				
	Commitment/Obligation	С	Υ	Е														U		Υ	
	Allotments - Expired Authority	С	Υ	В														E			
	Allotments - Expired Authority	С	Υ	Е														E			
4700	Commitments	С	Υ	Е														U		Υ	
4801	Undelivered Orders - Obligations, Unpaid	С	Υ	В			Y	Y	Υ									U/E			
4801	Undelivered Orders - Obligations, Unpaid	С	Υ	Е			Y	Y	Υ									U/E			
1	Undelivered Orders - Obligations,																				
4802	Prepaid/Advanced	С	Y	В			Y	Y	Υ			Y	Υ					U/E			
	Undelivered Orders - Obligations,																				
4802	Prepaid/Advanced	С	Υ	Е			Υ	Y	Υ			Y	Υ					U/E			

Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

	USSGL ACCOUNT											USS	GL AC	COUNT	ATTRIBUTE	S/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit	End ²	Туре	Law		Rpt. Code		Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
	Undelivered Orders - Obligations																			•		
4831	Transferred, Unpaid	С	Υ	E											Υ	Υ			U/E	Υ		
	Undelivered Orders - Obligations																					
4832	Transferred, Prepaid/Advanced	С	Υ	Е											Υ	Υ			U/E	Υ		
	Downward Adjustments of Prior-Year																					
	Unpaid Undelivered Orders Obligations,																					
4871	Recoveries	D	Υ	E															U/E			
	Downward Adjustments of Prior-Year																					
	Prepaid/Advanced Undelivered Orders																					
4872	Obligations, Refunds Collected	D	Υ	Ε									Υ						U/E			
	Upward Adjustments of Prior-Year																					
4881	Undelivered Orders Obligations, Unpaid	С	Υ	Е			Υ	Υ	Υ										U/E			
	Upward Adjustments of Prior-Year																					
	Undelivered Orders Obligations,																					
4882	Prepaid/Advanced	С	Υ	E			Υ	Υ	Υ				Υ	Υ					U/E			
4901	Delivered Orders - Obligations, Unpaid	С	Υ	В			Y	Υ	Y										U/E			
4901	Delivered Orders - Obligations, Unpaid	С	Υ	Е			Y	Υ	Y										U/E			
4902	Delivered Orders - Obligations, Paid	С	Υ	Е			Y	Υ	Y				Υ	Υ					U/E			
4908	Authority Outlayed Not Yet Disbursed	С	Υ	В			Y		Y										U			
4908	Authority Outlayed Not Yet Disbursed	С	Υ	Е			Y		Y										U			
	Delivered Orders - Obligations																					
4931	Transferred, Unpaid	С	Υ	Е											Υ	Υ			U/E	Υ		
	Downward Adjustments of Prior-Year																					
	Unpaid Delivered Orders Obligations,																					
4971	Recoveries	D	Υ	Е															U/E			
	Downward Adjustments of Prior-Year Paid																					
	Delivered Orders Obligations, Refund																					
4972	Collected	D	Υ	Е							Υ		Υ						U/E			
	Upward Adjustments of Prior-Year																					
4981	Delivered Orders Obligations, Unpaid	С	Υ	Е			Υ	Υ	Υ										U/E			
	Upward Adjustments of Prior-Year																					
4982	Delivered Orders Obligations, Paid	С	Υ	Е			Υ	Υ	Υ				Υ	Υ					U/E			

ADDITIONAL INFORMATION:

1/ For a complete description of USSGL attributes, see the "FACTS II - Attribute Definition Report" in this section.

2/ These attributes are supplied by FACTS II.

Deficiency Flag²

Deficiency Flag²

Definite/Indefinite Flag²

Definite/Indefinite Flag²

D

Χ

D

1

Deficient

Definite

Indefinite

Not Deficient

Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

A	5	D D	*** "	5	D D . C . W
<u>Attribute</u>	Domain Value	Domain Definition	Attribute	Domain Value	Domain Definition
Advance Flag	P	Advanced in Prior Year	Function	DEF	National Defense
Advance Flag	F	Advanced From Future Year	Function	NND	Non-National Defense
Advance Flag	X	Not Applicable			
			Normal Balance Indicator ²	D	Debit
Apportionment Category	Α	Category A	Normal Balance Indicator ²	С	Credit
Apportionment Category	' В	Category B			
Apportionment Category	C	Not Subject to Apportionment	Reimbursable Flag	R	Reimbursable
			Reimbursable Flag	D	Direct
Authority Type	Р	Appropriation			
Authority Type	D	Advance Appropriation	TAFS Status ²	U	Unexpired
Authority Type	В	Borrowing Authority	TAFS Status ²	Е	Expired
Authority Type	С	Contract Authority			r · · ·
Authority Type	R	Re-appropriation	Transaction Partner	F	Federal
Authority Type	S	Spending Authority From Offsetting Collections	Transaction Partner	Χ	NonFederal
3 31		, , ,	Transaction Partner	Е	NonFederal Exception
Availability Time	Α	Available in Current Period			•
Availability Time	S	Available in Subsequent Period	Transfer To/From ²	F	From
			Transfer To/From ²	Т	То
BEA Category Indicator	D	Discretionary		•	
BEA Category Indicator	M	Mandatory	Year of Budget Authority	NEW	Outlays From New Budget Authority
BEA Category Indicator	E	Emergency Discretionary	Year of Budget Authority	BAL	Outlays From Balances Brought Forward
		g,,	· · · · · · · · · · · · · · · · · · ·		
Begin End Indicator ²	В	Beginning Balance			
Begin End Indicator ²	Ē	Ending Balance			
begin End indicator	_	Litting balance			
Borrowing Source	Т	Treasury			
Borrowing Source	P	Public			
Borrowing Source	F	Federal Financing Bank			
Bonowing Course		1 odorar i manoring Barin			
Debit Credit	D	Debit			
Debit Credit	C	Credit			

SUPPLEMENT

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U.S. Government Standard General Ledger

SECTION V. Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2003 and 2004. These crosswalks map USSGL accounts to external reports in accordance with current guidance from OMB, FASAB, and 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.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

Fis	scal 2003 Reporting:	Page Number
	SF 133: Report on Budget Execution and Budgetary Resources	V - 3
	FMS 2108: Yearend Closing Statement	V - 17
	OMB Form and Content Statements	
	Balance Sheet	V - 25
	Statement of Net Cost	. V - 33
	Statement of Changes in Net Position	V - 37
	Statement of Budgetary Resources (crosswalk merged with	
	SF 133: Report on Budget Execution and Budgetary Resources,	
	pages V - 3 through V - 16)	
	Statement of Financing	V - 41
	Statement of Custodial Activity	V - 53
	Budget Program and Financing (P&F) Schedule Prior Year Actual	
	Column	V - 57
Fis	scal 2004 Reporting:	
>	SF 133: Report on Budget Execution and Budgetary Resources	. V - 81
>	FMS 2108: Yearend Closing Statement	V - 95
>	OMB Form and Content Statements	
	Balance Sheet	V - 103
	Statement of Net Cost	. V - 111
	Statement of Changes in Net Position	V - 115
	-	

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Fiscal 2004 Reporting (continued):	Page Number
 Statement of Budgetary Resources (crosswalk merged with 	
SF 133: Report on Budget Execution and Budgetary Resources,	
pages V - 81 through V - 94)	
Statement of Financing	V - 119
Statement of Custodial Activity	V - 131

Note: Missing page numbers are intentional.

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Lina	USSGL	110001 4			I	USSGL A					_		
Line No	Acct	USSGL Account Title	Debit/ Credit	Begin End/4		Pub. Law No.	Apport. Categ.		Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl Info
	1		Grount	Ziid/4	.,,,,,	140.	outog.	out. B	9	111110	· urtiloi	Otatao/0	
Budg	jetary Resou	rces:											
1	Budget Aut	hority:											
1A	Annronrieti	ons Received											<u> </u>
1A	4111			Е		###-###						U	
1A 1A	4112	Debt Liquidation Appropriations		E		###-###						U	<u> </u>
	4114	Liquidation of Deficiency - Appropriations		E		###-###						U	<u> </u>
1A 1A	4114	Appropriated Trust or Special Fund Receipts		E		###-###						U	<u> </u>
		Loan Subsidy Appropriation										_	<u> </u>
1A	4117	Loan Administrative Expense Appropriation		E		###-###						U	<u> </u>
1A	4118	Reestimated Loan Subsidy Appropriation		Е		###-###						U	
1A	4119	Other Appropriations Realized		Е		###-###						U	
1A	4122	Authority Adjusted for Interest on Public Debt Securities		Е		###-###						U	4
1A	4122	Authority Adjusted for Interest on Public Debt Securities		В		###-###						U	4
1A	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded		Е		###-###						U	
1A	4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded		Е		###-###						U	
1A	4125	Loan Modification Adjustment Transfer Appropriation		Е		###-###						U	
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		E	К	###-###						U/E	4
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В	K	###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		E		###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		В		###-###						U/E	4
1A	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In		Е		###-###						U/E	
1A	4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out		Е		###-###						U/E	
1A	4138	Appropriation To Liquidate Contract Authority		Е		###-###						U/E	
1A	4150	Reappropriations		Ε		###-###						U	
1A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E		###-###						U	
1A	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E		###-###						U	
1A	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"		Е		###-###						U	4
1A	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"		В		###-###						U	4
1A	4391	Adjustments to Indefinite No-Year Authority	D	Е		###-###						U	
1A	4394	Receipts Unavailable for Obligation Upon Collection		Е		###-###						U	4
1A	4394	Receipts Unavailable for Obligation Upon Collection		В		###-###						U	4

_ine	USSGL	USSGL Account	Debit/	Rogin	Auth	USSGL A Pub. Law	 		Δvail	Trans.	TAFS	Addl
No	Acct	Title	Credit	-			 Cat. B	Flag		Partner	Status/3	Info
					7.							
1B	Borrowing A	Authority										
1B	4042	Estimated Indefinite Borrowing Authority		Е		###-###					U	5
1B	4141	Current-Year Borrowing Authority Realized		Е		###-###					U	
1C	Contract Au	thority										
1C	4032	Estimated Indefinite Contract Authority		Е		###-###					U	5
1C	4131	Current-Year Contract Authority Realized		Е		###-###					U	
1D	Net Transfei	TO (4 or)										<u> </u>
						###-###					U/E	4
	4137	Transfers of Contract Authority		E								
	4137	Transfers of Contract Authority		В		###-###					U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		Е	K	###-###					U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В	K	###-###					U/E	4
1D	4167	Allocations of Realized Authority - Transferred From Invested Balances		Е		###-###					U/E	
1D	4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded		Е		###-###					U	4
1D	4170	Transfers - Current-Year Authority		Е		###-###					U	
1D	4171	Transfers - Current-Year Authority - Receivable		Е	К	###-###					U/E	4
1D	4171	Transfers - Current-Year Authority - Receivable		В	K	###-###					U/E	4
1D	4172	Transfers - Current-Year Authority - Payable		Е		###-###					U/E	4
1D	4172	Transfers - Current-Year Authority - Payable		В		###-###					U/E	4
1D	4173	Non-Allocation Transfers of Invested Balances - Transferred		Е		###-###					U/E	
1D	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		E		###-###					U	
1E	Other											
1E	4120	Annuaryistiana Antisinatad Indefinite				###-###					U	5
	4160	Appropriations Anticipated - Indefinite		E		###-###					U	5
1E 1E	4165	Anticipated Transfers - Current-Year Authority				###-###					U	5
16	4105	Allocations of Authority - Anticipated From Invested Balances		E		****					U	5
2	Unobligated	Balance:										6
	J											
2A	Beginning o	f Period:										
2A	4122	Authority Adjusted for Interest on Public Debt Securities		В							U	
2A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В	K						U/E	
2A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		В							U/E	
2A	4136	Contract Authority To Be Liquidated by Trust Funds		В							U/E	
2A	4137	Transfers of Contract Authority		В							U/E	
			-	_		 					11/5	├
2A	4139	Contract Authority Carried Forward		В							U/E	1

0	oo. Report of	T Budget Execution and Budgetary Resources/11011 Iscar 2000 Repor	ung			USSGL A	ccount /	∆ttribute	s/2				1
Line	USSGL	USSGL Account	Debit/	Begin		Pub. Law				Avail.	Trans.	TAFS	Addl
No	Acct	Title	Credit	_	Туре			Cat. B	Flag		Partner	Status/3	Info
2A	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В	K							U/E	
2A	4171	Transfers - Current-Year Authority - Receivable		В	K							U/E	
2A	4172	Transfers - Current-Year Authority - Payable		В								U/E	
2A	4201	Total Actual Resources - Collected		В								U/E	
2A	4221	Unfilled Customer Orders Without Advance		В	K						F/E	U/E	
2A	4222	Unfilled Customer Orders With Advance		В	K							U/E	
2A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В	K							U/E	
2A	4251	Reimbursements and Other Income Earned - Receivable		В	K						F/E	U/E	
2A	4281	Actual Program Fund Subsidy Receivable		В								U/E	
2A	4283	Interest Receivable From Treasury		В								U/E	
2A	4285	Receivable From the Liquidating Fund		В								U/E	
2A	4286	Receivable From the Financing Fund		В								U/E	
2A	4287	Other Federal Receivables		В	K							U/E	
2A	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"		В								U/E	
2A	4394	Receipts Unavailable for Obligation Upon Collection		В								U/E	
2A	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В								U/E	
2A	4398	Offsetting Collections Temporarily Precluded From Obligation		В								U/E	
2A	4801	Undelivered Orders - Obligations, Unpaid		В								U/E	
2A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В								U/E	
2A	4901	Delivered Orders - Obligations, Unpaid		В								U/E	
2A	4903	Authority Outlayed Not Yet Disbursed		В								U	
2B	Net Transfers	s, Actual (+ or -)											
2B	4176	Allocation Transfers of Prior-Year Balances		Е								U/E	
2B	4190	Transfers - Prior-Year Balances		Е								U	
2B	4199	Transfer of Expired Expenditure Transfers - Receivable		E								U/E	
2C	Anticipated T	ransfers Balances (+ or -)											
2C	4180	Anticipated Transfers - Prior-Year Balances		E								U	5
3	Spending Aut	thority From Offsetting Collections:											<u> </u>
3A	Earned												
3A1	Collected												
3A1	4212	Liquidation of Deficiency - Offsetting Collections		Е								U/E	
3A1	4252	Reimbursements and Other Income Earned - Collected		E								U/E	1
3A1	4260	Actual Collections of "governmental-type" Fees		E								U/E	
JA 1													4
3A1	4261	Actual Collections of Business-Type Fees		Е								U/E	

Lina	Heeci	110001 4			I	USSGL A				T	1_		
Line No	USSGL Acct	USSGL Account Title	Debit/	-		Pub. Law				Avail. Time	Trans.	TAFS	Addl Info.
3A1	4263	Actual Collections of Loan Interest	Credit	End/4	Туре	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	into.
3A1	4264	Actual Collections of Rent		E								U/E	_
3A1	4265	Actual Collections From Sale of Foreclosed Property		E								U/E	<u> </u>
3A1	4266	Other Actual Business-Type Collections From Non-Federal Sources		E								U/E	<u> </u>
3A1	4267	Other Actual "governmental-type" Collections From Non-Federal		E								U/E	<u> </u>
		Sources											
3A1	4271	Actual Program Fund Subsidy Collected		Е								U/E	
3A1	4273	Interest Collected From Treasury		Е								U/E	
3A1	4275	Actual Collections From Liquidating Fund		Е								U/E	
3A1	4276	Actual Collections From Financing Fund		Е								U/E	
3A1	4277	Other Actual Collections - Federal		Е								U/E	
3A1	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		Е								U/E	
3A1	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		Е								U/E	
3A2	Possivable E	rom Federal Sources											<u> </u>
3A2	4251	Reimbursements and Other Income Earned - Receivable		Е	1/						F/E	U/E	4
3A2	4251	Reimbursements and Other Income Earned - Receivable Reimbursements and Other Income Earned - Receivable		В	K						F/E	U/E	4
3A2	4281			E	N.						F/L	U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable Actual Program Fund Subsidy Receivable		В								U/E	4
3A2	4283			E								U/E	4
3A2	4283	Interest Receivable From Treasury		В								U/E	4
3A2	4285	Interest Receivable From Treasury										U/E	4
		Receivable From the Liquidating Fund		E									
3A2	4285	Receivable From the Liquidating Fund		В								U/E	4
3A2	4286	Receivable From the Financing Fund		Е								U/E	4
3A2	4286	Receivable From the Financing Fund		В								U/E	4
3A2	4287	Other Federal Receivables		Е	K							U/E	4
3A2	4287	Other Federal Receivables		В	K							U/E	4
3B	Change In Ur	filled Customer Orders											
3B1	Advance Rec	eived											
3B1	4222	Unfilled Customer Orders With Advance		Е	K							U/E	4,13
3B1	4222	Unfilled Customer Orders With Advance		В	K							U/E	4,13
3B2	Without Adva	ance From Federal Sources											
3B2	4221	Unfilled Customer Orders Without Advance		Е	K						F/E	U/E	4,13
3B2	4221	Unfilled Customer Orders Without Advance		В	K						F/E	U/E	4,13

		i Budget Execution and Budgetary Resources/1 for Fiscal 2003 Repol				USSGL A	ccount /	Attribute	es/2				<u> </u>
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law					Trans.	TAFS	Addl
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	Info.
20	Anticipated F	Post of Voca Without Advances											<u> </u>
3C		or Rest of Year, Without Advances		_									<u> </u>
3C	4060	Anticipated Collections From Non-Federal Sources	D	E								U	5
3C	4070	Anticipated Collections From Federal Sources	D	Е								U	5
3C	4210	Anticipated Reimbursements and Other Income	D	Е								U	5
3D	Transfers from	 n Trust Funds											7
3D1	Collected												
3D1	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е								U/E	<u> </u>
3D2	Anticipated												
3D2	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		Е								U	5
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		Е	K							U/E	4
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В	K							U/E	4
3E	Subtotal												<u> </u>
4	Recoveries of	Prior-Year Obligations											8
													L
4A	Actual												
4A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		Е								U/E	
4A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders -		Е								U/E	
4B	Anticipated	Obligations, Recoveries											
4B	4310	Anticipated Recoveries of Prior-Year Obligations	D	Е								U	5
5	Temporarily N	l Not Available Pursuant to Public Law											
5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporarily		Е		###-###						U	5
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		Е		###-###						U	4
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В		###-###						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		Е		###-###						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		В		###-###						U	4
5	4399	Special and Trust Fund Refunds Temporarily Precluded From Obligation	-	Е		###-###				 		U	

Line	USSGL	USSGL Account	Debit/	Rogin	Auth	USSGL A Pub. Law				Avail.	Trans.	TAFS	Add
No	Acct	Title	Credit	_				Cat. B	Flag	Time	Partner	Status/3	Info
	7.001		Orean	Liid/4	Турс	140.	outeg.	Out. D	- rag	111110	1 di tiloi	Otatasio	0
6	Permanently	l Not Available											9
6A	Cancellations	s of Expired and No-Year Accounts(-)											
6A	4350	Canceled Authority		Е								U/E	
		,											-
6B	Enacted Reso	cissions (-)											
6B	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"		Е		###-###						U	
6B	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"		Е		###-###						U	
6B	4392	Rescission - New Budget Authority		Е		###-###						U	
6B	4393	Rescission - Prior-Year		Е		###-###						U	
6C	Capital Trans	fers and Redemption of Debt (-)											
6C	4146	Actual Repayments of Debt, Current-Year Authority		Е								U/E	
6C	4147	Actual Repayments of Debt, Prior-Year Balances		E								U/E	
6C	4151	Actual Capital Transfers to the General Fund of the Treasury, Current- Year Authority		E								U/E	
6C	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		Е								U/E	
6D	Other Author	ity Withdrawn (-)											
6D	4130	Appropriation to Liquidate Contract Authority Withdrawn		Е								U/E	
6D	4133	Reductions of Contract Authority		Е								U/E	
6D	4134	Contact Authority Withdrawn		Е								U/E	
6D	4135	Contract Authority Liquidated		Е	S							U/E	
6D	4140	Substitution of Borrowing Authority		Е	P/S							U/E	
6D	4143	Reductions of Borrowing Authority		Е								U/E	
6D	4144	Borrowing Authority Withdrawn		Е								U/E	
6D	4391	Adjustments to Indefinite No-Year Authority	С	Е								U	
6E	Pursuant to F	Public Law (-)											
6E	4135	Contract Authority Liquidated		Е	Р	###-###						U/E	
6E	4136	Contract Authority To be Liquidated by Trust Funds		E		###-###						U/E	4
6E	4136	Contract Authority To be Liquidated by Trust Funds		В		###-###						U/E	4
6E	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law Special and Trust TAFS Designated by Treasury as "Available"		E		###-###						U/E	
6E	4396	Authority Permanently Unavailable Pursuant to Public Law		Е		###-###						U/E	

Line	USSGL	USSGL Account	Debit/	Regin	Auth	USSGL A				Avail.	Trans.	TAFS	Addl
No	Acct	Title	Credit	_				Cat. B			Partner	Status/3	Info.
6F	Anticipated for	or the Rest of the Year (-)											
6F	4034	Anticipated Adjustments to Contract Authority		Е								U	5
6F	4044	Anticipated Reductions to Borrowing Authority		Е								U	5
6F	4047	Anticipated Transfers to the General Fund of the Treasury		Е								U	5
													!
7	Total Budgeta	ary											<u> </u>
	Resources												<u> </u>
Statu	s of Budgetary	/ Pacaurage	-										
Statu	is of Budgetary	/ Resources											├
8	Obligations In	ocurred:											
	Obligations II	lcurred.	-										
8A	Direct												10
8A1	Category A		1										
8A1	4801	Undelivered Orders - Obligations, Unpaid		Е			Α		D			U/E	4
3A1	4801	Undelivered Orders - Obligations, Unpaid		В			Α		D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advance		Е			Α		D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advance		В			Α		D			U/E	4
8A1	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid		Е			Α		D			U/E	
8A1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			А		D			U/E	
8A1	4901	Delivered Orders - Obligations, Unpaid		Е			Α		D			U/E	4
8A1	4901	Delivered Orders - Obligations, Unpaid		В			Α		D			U/E	4
8A1	4902	Delivered Orders - Obligations, Paid		Е			Α		D			U/E	
8A1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			Α		D			U/E	
8A1	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid		E			А		D			U/E	
8A2	Category B												<u> </u>
8A2	4801	Undelivered Orders - Obligations, Unpaid	 	E			В	###	D			U/E	4
8A2	4801	Undelivered Orders - Obligations, Unpaid	-	В	-		В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advance	+	E			В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advance	+	В			В	###	D			U/E	4
8A2	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid		E			В	###	D			U/E	
8A2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	D			U/E	
8A2	4901	Delivered Orders - Obligations, Unpaid	1	Е			В	###	D			U/E	4
8A2	4901	Delivered Orders - Obligations, Unpaid	1	В			В	###	D			U/E	4
8A2	4902	Delivered Orders - Obligations, Paid		Е			В	###	D			U/E	

	-	- Budget Excounter and Budgetary Resources 1 for 1 local 2000 Repo				USSGL A	ccount A	Attribute	s/2	Reimb. Avail. Trans. TAFS Flag Time Partner Status/3				
	USSGL	USSGL Account	Debit/	Begin	Auth.						Trans.	TAFS	Addl	
No	Acct	Title	Credit		Type	No.	Categ.	Cat. B	Flag	Time	Partner		Info.	
8A2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			В	###	D			U/E		
8A2	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid		Е			В	###	D			U/E		
8A3	Exempt From	Apportionment												
8A3	4801	Undelivered Orders - Obligations, Unpaid		Е			С		D			U/E	4	
8A3	4801	Undelivered Orders - Obligations, Unpaid		В			С		D			U/E	4	
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advance		Е			С		D			U/E	4	
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advance		В			С		D			U/E	4	
8A3	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid		Е			С		D			U/E		
8A3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		D			U/E		
8A3	4901	Delivered Orders - Obligations, Unpaid		Е			С		D			U/E	4	
8A3	4901	Delivered Orders - Obligations, Unpaid		В			С		D			U/E	4	
8A3	4902	Delivered Orders - Obligations, Paid		Е			С		D			U/E		
8A3	4903	Authority Outlayed Not Yet Disbursed		Е			С		D			U	4	
8A3	4903	Authority Outlayed Not Yet Disbursed		В			С		D			U	4	
8A3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			С		D			U/E		
8A3	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid		Е			С		D			U/E		
<u> </u>	Daimboon ald												44	
8B	Reimbursable	9 T											11	
8B1	Category A													
8B1	4801	Undelivered Orders - Obligations, Unpaid		Е			Α		R			U/E	4	
8B1	4801	Undelivered Orders - Obligations, Unpaid		В			A		R			U/E	4	
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			A		R			U/E	4	
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advance	1	В			A		R			U/E	4	
8B1	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid		E			A		R			U/E		
8B1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α		R			U/E		
8B1	4901	Delivered Orders - Obligations, Unpaid	1	Е			Α		R			U/E	4	
8B1	4901	Delivered Orders - Obligations, Unpaid		В			Α		R			U/E	4	
8B1	4902	Delivered Orders - Obligations, Paid		Е			Α		R			U/E		
8B1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			А		R			U/E		
8B1	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid		Е			Α		R			U/E		

Line	USSGL	USSGL Account	Dahiii	Danis	A 41-	USSGL A				Aver	Tuese	TAFC	A al a''
Line No	Acct	Title	Debit/ Credit	_		Pub. Law No.		.Apport. Cat. B			Trans. Partner	TAFS Status/3	Addl Info.
10	Acci	Title	Credit	Ellu/4	Type	NO.	Categ.	Cat. B	гіау	Tille	raitilei	Status/3	IIIIO.
8B2	Category B												
8B2	4801	Undelivered Orders - Obligations, Unpaid	1	Е			В	###	R			U/E	4
8B2	4801	Undelivered Orders - Obligations, Unpaid	1	В			В	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advance		Е			В	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advance		В			В	###	R			U/E	4
8B2	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	
8B2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			В	###	R			U/E	
8B2	4901	Delivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	4
8B2	4901	Delivered Orders - Obligations, Unpaid		В			В	###	R			U/E	4
8B2	4902	Delivered Orders - Obligations, Paid		Е			В	###	R			U/E	
8B2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	
8B2	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid		Е			В	###	R			U/E	
8B3	Exempt From	Apportionment											
8B3	4801	Undelivered Orders - Obligations, Unpaid		Е			С		R			U/E	4
8B3	4801	Undelivered Orders - Obligations, Unpaid		В			С		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advance		Е			С		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advance		В			С		R			U/E	4
8B3	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid		Е			С		R			U/E	
8B3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		R			U/E	
8B3	4901	Delivered Orders - Obligations, Unpaid		Е			С		R			U/E	4
8B3	4901	Delivered Orders - Obligations, Unpaid		В			С		R			U/E	4
8B3	4902	Delivered Orders - Obligations, Paid		Е			С		R			U/E	
8B3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			С		R			U/E	
8B3	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid		Е			С		R			U/E	
8C	Subtotal		-										
9	Unobligated I	Balance:											
9A	Apportioned												12
													4
	•	rently Available			<u> </u>								ــــــ
9A1	4510	Apportionments		E						Α		U	
9A1	4610	Allotments - Realized Resources		E								U	
9A1	4700	Commitments		E								U	ı

Line	USSGL	USSGL Account	Debit/	Pogin	Auth	USSGL A Pub. Law				Avail.	Trans.	TAFS	Addl
No	Acct	Title	Credit					Apport. Cat. B	Flag		Partner	Status/3	Info.
	7.001		Orean	LIIG/4	Турс	140.	outeg.	Out. D	i iug	111110	1 di tiloi	Otatasio	
9A2	Anticipated (-	+ or -)											
9A2	4590	Apportionments Unavailable - Anticipated Resources		Е								U	5
		PP											
9B	Exempt From	n Apportionment											
9B	4620	Unobligated Funds Not Subject to Apportionment		Е								U	
9C	Other Availab	l ble											
9C													
10	Unobligated I	Balance Not Available											13
10A	Apportioned	 For Subsequent Periods			1								
10A	4510	Apportionments		Е						S		U	
		100											
10B	Deferred												
10B	4430	Unapportioned Authority - OMB Deferral		Е								U	
		, , , , , , , , , , , , , , , , , , , ,											
10C	Withheld Pen	l nding Rescission											
10C	4420	Unapportioned Authority - Pending Rescission		Е								U	
		The property of the state of th		_									
10D	Other												
10D	4060	Anticipated Collections From Non-Federal Sources	С	Е								U	5
10D	4070	Anticipated Collections From Federal Sources	С	Е								U	5
10D	4210	Anticipated Reimbursements and Other Income	С	Е								U	5
10D	4310	Anticipated Recoveries of Prior-Year Obligations	С	Е								U	5
10D	4450	Unapportioned Authority		Е								U	
10D	4630	Funds Not Available for Commitment/Obligation		Е								U	
10D	4650	Allotments - Expired Authority		Е								Е	
		,											
11	Total Status	of											
	Budgetary Re	esources											
Relat	tionship of Obl	ligations to Outlays:											
12	Obligated Ba	lance, Net, Beginning of Period											
12	4221	Unfilled Customer Orders Without Advance		В	K						F/E	U/E	
12	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В	K							U/E	
12	4251	Reimbursements and Other Income Earned - Receivable		В	K						F/E	U/E	
12	4281	Actual Program Fund Subsidy Receivable		В								U/E	
12	4283	Interest Receivable From Treasury		В								U/E	
12	4285	Receivable From the Liquidating Fund		В								U/E	
12	4286	Receivable From the Financing Fund		В	†							U/E	

		on Baaget Exceation and Baagetary Resources From Fiscal 2000 Repo	USSGL Account Attributes/2										
Line	USSGL	USSGL Account	Dobit/	Pogin	Auth	Pub. Law				Avail	Trans.	TAFS	Addl
No	Acct	Title	Credit				Categ.			Time		Status/3	Info.
					,,								
12	4287	Other Federal Receivables		В	K							U/E	
12	4801	Undelivered Orders - Obligations, Unpaid		В								U/E	
12	4901	Delivered Orders - Obligations, Unpaid		В								U/E	
13	Obligated B	alance Transferred, Net (+ or -)	1										
13	4221	Unfilled Customer Orders Without Advance		Е	Т						F/E	U/E	
13	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		Е	Т							U/E	
13	4251	Reimbursements and Other Income Earned - Receivable		Е	Т						F/E	U/E	
13	4287	Other Federal Receivables		Е	Т							U/E	
13	4831	Undelivered Orders - Obligations Transferred, Unpaid		Е								U/E	
13	4931	Delivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14	Obligated B	alance, Net, End of Period:	1										
14	Obligated B	alance, Net, End of Period:											
14A	Accounts R	acetrophie/)											
14A 14A				_	L/CT							U/E	
	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E	K/T						F/F	U/E	<u> </u>
	4251	Reimbursements and Other Income Earned - Receivable		E	K/T						F/E	U/E	<u> </u>
14A 14A	4281 4283	Actual Program Fund Subsidy Receivable		E							-	U/E	<u> </u>
14A 14A	4285	Interest Receivable From Treasury		E								U/E	
		Receivable From the Liquidating Fund		E								U/E	
14A	4286	Receivable From the Financing Fund		E	L/CT						-		<u> </u>
14A	4287	Other Federal Receivables		Е	K/T							U/E	
14B	Unfilled Cus	stomer Orders From Federal Sources (-)											
14B	4221	Unfilled Customer Orders Without Advance		Е	K/T						F/E	U/E	13
14C	Undelivered	1 Orders (+)	<u> </u>										
	4801	Undelivered Orders - Obligations, Unpaid	1	E								U/E	<u> </u>
14C	4831	Undelivered Orders - Obligations Transferred, Unpaid		E							-	U/E	
14C	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								U/E	
14C	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid		Е								U/E	
14D	Accounts P	avable (+)		-									
14D 14D	4901	Delivered Orders - Obligations, Unpaid	1	E							 	U/E	
	4901	Delivered Orders - Obligations, Onpaid Delivered Orders - Obligations Transferred, Unpaid	-	E	_						-	U/E	
14D 14D	4971	Delivered Orders - Obligations Transferred, Unpaid Downward Adjustments of Prior-Year Unpaid Delivered Orders -	-		_						-	U/E	
140	1184	Obligations, Recoveries		E	L								
14D	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е								U/E	

Line	USSGL	USSGL Account	Debit/	Booi	A 4 L	USSGL A Pub. Law				Avail.	Trans.	TAFS	Addi
No	Acct	Title	Credit	_				Cat. B		Time	Partner	Status/3	Info.
110	Acci	THE	Credit	Ellu/4	Type	NO.	Categ.	Cat. B	riay	Tille	raitilei	Status/3	11110.
15	Outlays:												
15A	Disburseme	nts (+)											
15A	4802	Undelivered Orders - Obligations, Prepaid/Advance		Е								U/E	4
15A	4802	Undelivered Orders - Obligations, Prepaid/Advance		В								U/E	4
15A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е								U/E	
15A	4902	Delivered Orders - Obligations, Paid		Е								U/E	
15A	4903	Authority Outlayed Not Yet Disbursed		Е								U	4
15A	4903	Authority Outlayed Not Yet Disbursed		В								U	4
15A	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid		E								U/E	
													L
15B	Collections	. ,		_								=	<u> </u>
15B	4212	Liquidation of Deficiency - Offsetting Collections		Е	L							U/E	
15B	4222	Unfilled Customer Orders With Advance		E	K							U/E	4,13
15B	4222	Unfilled Customer Orders With Advance		В	K							U/E	4,13
15B	4252	Reimbursements and Other Income Earned - Collected		E								U/E	<u> </u>
15B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е								U/E	<u> </u>
15B	4260	Actual Collections of "governmental-type" Fees		Е								U/E	<u> </u>
15B	4261	Actual Collections of Business-Type Fees		Е								U/E	
15B	4262	Actual Collections of Loan Principal		Е								U/E	
15B	4263	Actual Collections of Loan Interest		Е								U/E	
15B	4264	Actual Collections of Rent		Е								U/E	
15B	4265	Actual Collections From Sale of Foreclosed Property		Е								U/E	
15B	4266	Other Actual Business-Type Collections From Non-Federal Sources		Е								U/E	
15B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E								U/E	
15B	4271	Actual Program Fund Subsidy Collected		Е								U/E	
15B	4273	Interest Collected From Treasury		Е								U/E	
15B	4275	Actual Collections From Liquidating Fund		Е								U/E	
15B	4276	Actual Collections From Financing Fund		Е								U/E	
15B	4277	Other Actual Collections - Federal		Е								U/E	
15B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E								U/E	
15B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	
													<u> </u>
15C	Subtotal												1

	-	. Daugot Excounter and Daugotal , 1000al 000, 1101 1100al 2000 Repo				USSGL A	ccount /	Attribute	s/2				<u> </u>
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law				Avail.	Trans.	TAFS	Addl
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	Info.
16	Less: Distribu	l uted Offsetting Receipts											16
16	5100	Revenue From Goods Sold											15
16	5109	Contra Revenue for Goods Sold											15
16	5200	Revenue From Services Provided											15
16	5209	Contra Revenue for Services Provided											15
16	5310	Interest Revenue											15
16	5319	Contra Revenue for Interest											15
16	5320	Penalties, Fines, and Administrative Fees Revenue											15
16	5329	Contra Revenue for Penalties, Fines, and Administrative Fees											15
16	5400	Benefit Program Revenue											15
16	5409	Contra Revenue for Benefit Program Revenue											15
16	5500	Insurance and Guarantee Premium Revenue											15
16	5509	Contra Revenue for Insurance and Guarantee Premium Revenue											15
16	5600	Donated Revenue - Financial Resources											15
16	5609	Contra Revenue for Donations - Financial Resources											15
16	5800	Tax Revenues Collected											15
16	5801	Tax Revenue Accrual Adjustment											15
16	5809	Contra Revenue for Taxes											15
16	5890	Tax Revenues Refunded											15
16	5900	Other Revenue											15
16	5909	Contra Revenue for Other Revenue											15
17	Net Outlays	This line is calculated.											<u> </u>
.,	Outlays	Same as sum of amounts reported on lines 15C through 16.	-			-							16
		ounce as sum or amounts reported on lines 150 through 16.						l					10

FOOTNOTES AND ADDITIONAL INFORMATION:

*Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2004 but available for early implementation for fiscal 2003. Early implementation is strongly encourage.

- 1/ This is a crosswalk from the USSGL to both the Report on Budget Execution and Budgetary Resources (SF 133) and the Statement of Budgetary Resources (SBR).

 Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing according to the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing according to the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing according to the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing according to the SBR should be consistent with budget execution information on the SBR should include a separate column for non-budgetary Credit Program Financing according to the SBR should be consistent with budget execution information on the SBR should be consistent with budget execution information on the SBR should be consistent with budget execution information on the SBR should be consistent with budget execution information on the SBR should be consistent with the SBR should be consistent wi
- 2/ Use USSGL budgetary attributes that are used for FACTS II reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "Fiscal 2003 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 3/ 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 balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.
- 5/ Zero for yearend preclosing trial balance.
- 6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.
- 7/ SF 133 lines 3D1 and 3D2 are rolled up to line 3D of the SBR.
- 8/ SF 133 lines 4A and 4B are rolled up to line 4 of the SBR.
- 9/ SF 133 lines 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.
- 10/ SF 133 lines 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.
- 11/ SF 133 lines 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.
- 12/ SF 133 lines 9A1 and 9A2 are rolled up to line 9A of the SBR.
- 13/ SF 133 lines 10A, 10B, 10C, and 10D are rolled up to line 10 of the SBR.
- 14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.
- 15/ The SBR is an agency-wide report. Offsetting receipts 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 equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. Exclude amounts related to the change in receivables. Include revenue collected, deposited, and distributed in offsetting receipt accounts only.
- 16/ Lines 3E, 15C, 16, and 17 are not included on the SF 133 but are on the SBR.

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2003 Reporting

FM:	S 2108		USSGL Account	USSGL Account Attributes/1								
Column	Auth. Ind./2			Begin	Auth.	Borrow.	Trans.	Addl.				
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info				
	For All Unex	pended Bala	l ances:									
1		Treasury A	ppropriation Fund Symbol									
•												
2		Preclosing	Unexpended Balance - Treasury Supplied									
3		N/A										
4		Unobligated	d and Obligated Balance Withdrawn/Canceled					-				
4		4350	Canceled Authority	Е								
4		4391	Adjustments to Indefinite No-Year Authority	Е								
5			g Unexpended Balance									
5		1010	Fund Balance With Treasury	E				<u> </u>				
6		Other Author										
	For Treasury	Appropriat	ion Fund Symbols With Unrealized Discounts:									
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Е				2				
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	Е				2,3				
	For Treasury	Appropriat	ion Fund Symbols With Imprest Funds:									
6	921	1120	Imprest Funds	Е				2				
6	921	1130	Funds Held by the Public	Е				2				
	For Treasury	Appropriat	l ion Fund Symbols With Unamortized Discounts or Premiums:									
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Е				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	Е				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	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	Е				2				
	For Treasury	Appropriat	l ion 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				
	For Treasury	Appropriat	ion Fund Symbols With Investments in Agency Securities:					<u> </u>				
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	Е				2,3				

FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2003 Reporting

FMS	S 2108		USSGL Account		USSG	L Account	Attributes	
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
Number	(KIT IIIG.)	Number	Title	Elia	турс	Oource	Tartifei	11110
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Borrowing Authority - Treasury Supplied					
3			and Rescissions					
3	951	4140	Substitution of Borrowing Authority	E		Т		2
3	962	4140	Substitution of Borrowing Authority	E		Р		2
3	951	4141	Current-Year Borrowing Authority Realized	E		T		2
3	962	4141	Current-Year Borrowing Authority Realized	E		Р		2
3	951	4143	Reductions of Borrowing Authority	E		Т		2
3	962	4143	Reductions of Borrowing Authority	E		Р		2
3	951	4392	Rescission - New Budget Authority	E	В	T		2
3	962	4392	Rescission - New Budget Authority	E	В	Р		2
3	951	4393	Rescission - Prior-Year	E	В	Т		2
3	962	4393	Rescission - Prior-Year	E	В	Р		2
4		Borrowings						
4	951	4145	Borrowing Authority Converted to Cash	E		Т		2
4	962	4145	Borrowing Authority Converted to Cash	E		P		2
-								
5		N/A						
		,, .						
	CALC (2 +/-	3 - 4) Also	Equals:					
6	(= 1)	Balance						
6	951	4140	Substitution of Borrowing Authority	E		Т		2
6	962	4140	Substitution of Borrowing Authority	E		Р		2
6	951	4141	Current-Year Borrowing Authority Realized	E		Т		2
6	962	4141	Current-Year Borrowing Authority Realized	E		Р		2
6	951	4143	Reductions of Borrowing Authority	E		Т		2
6	962	4143	Reductions of Borrowing Authority	E		Р		2
6	951	4145	Borrowing Authority Converted to Cash	E		T		2
6	962	4145	Borrowing Authority Converted to Cash			P		2
6	951	4149	Borrowing Authority Carried Forward	B		T T		2
6	962	4149	Borrowing Authority Carried Forward	В		P		2
6	951	4392	Rescission - New Budget Authority	E	В	Ť		2
6	962	4392	Rescission - New Budget Authority	E	В	P	1	2
6	951	4393	Rescission - Prior-Year	E	В	T	1	2
6	962	4393	Rescission - Prior-Year	E	В	P	 	2

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2003 Reporting

	S 2108		USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
1		Treasury A	ppropriation 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		Р		2
4		Borrowings						
4	951	4145	Borrowing Authority Converted to Cash	E		Т		2
4	962	4145	Borrowing Authority Converted to Cash	E		Р		2
5		Adjustmen						
5	951	4140	Substitution of Borrowing Authority	E		T		2
5	962	4140	Substitution of Borrowing Authority	E		P		2
5	951	4143	Reductions of Borrowing Authority	E		T		2
5	962	4143	Reductions of Borrowing Authority	E		P		2
5	951	4144	Borrowing Authority Withdrawn	E		T P		2
5	962	4144	Borrowing Authority Withdrawn	E		Р		2
	CALC (2 + 3	4 E\ Ala	a Equalor					
6	CALC (2 + 3	Balance	o Equals.					
6	951	4140	Substitution of Borrowing Authority	E		Т		2
6	962	4140	Substitution of Borrowing Authority	E		P		2
6	951	4141	Current-Year Borrowing Authority Realized	E		Ť		2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		2
6	951	4143	Reductions of Borrowing Authority	E		T		2
6	962	4143	Reductions of Borrowing Authority	E		P		2
6	951	4144	Borrowing Authority Withdrawn	E		Т		2
6	962	4144	Borrowing Authority Withdrawn	E		Р		2
6	951	4145	Borrowing Authority Converted to Cash	E		Т		2
6	962	4145	Borrowing Authority Converted to Cash	E		Р		2
6	951	4149	Borrowing Authority Carried Forward	В		Т		2
6	962	4149	Borrowing Authority Carried Forward	В		Р		2

FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2003 Reporting

FMS	S 2108		USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info
1		Treasury A	I ppropriation Fund Symbol					
			T .					
2		Balance of	Contract Authority - Treasury Supplied					
3		New Contra	act Authority					-
3	941	4131	Current-Year Contract Authority Realized	Е				2
4		Appropriati	ons To Liquidate					
4	941	4135	Contract Authority Liquidated	E	Р			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	В				2
5		Writeoffs F	Restorations, or Adjustments					
5	941	4133	Reductions of Contract Authority	Е				2
5	941	4134	Contact Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	Е	S			2
5	941	4392	Rescission - New Budget Authority	E	С			2
5	941	4393	Rescission - Prior-Year	E	С			2
	CALC (2 + 3	- 4 +/- 5) A	leo Euraje.					├ ──
6	07120 (2 : 0		Unfunded Contract Authority					-
6	941	4131	Current-Year Contract Authority Realized	Е				2
6	941	4133	Reductions of Contract Authority	E				2
6	941	4134	Contact 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	В				2
6	941	4392	Rescission - New Budget Authority	E	С			2
6	941	4393	Rescission - Prior-Year	E	С			2

FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2003 Reporting

	S 2108		lent - Indefinite Contract Authority for Fiscal 2003 Reporting USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.		OOOL HOOGIN	Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Contract Authority - Treasury Supplied					
3			act Authority					
3	941	4131	Current-Year Contract Authority Realized	Е				2
4			ons To Liquidate					
4	941	4135	Contract Authority Liquidated	Е	Р			2
4	941	4136	Contract Authority To be Liquidated by Trust Funds	Е				2
4	941	4136	Contract Authority To be Liquidated by Trust Funds	В				2
5		Writeoffs. F	l Restorations, or Adjustments					
5	941	4133	Reductions of Contract Authority	Е				2
5	941	4134	Contact Authority Withdrawn	Е				2
5	941	4135	Contract Authority Liquidated	Е	S			2
	0110 (0.4							
	CALC (2+3							
6	0.44		Unfunded Contract Authority					
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Reductions of Contract Authority	E				2
6	941	4134	Contact 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	В		ĺ	l	2

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2003 Reporting

FM	S 2108		USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
	For all Treas	ury Approp	riation Fund Symbols:					
7		Daimhuraa	 ments Earned and Refunds					
7		4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded	E				
7					V/T			
7		4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	E	K/T			
•		4137	Transfers of Contract Authority	E	IZ/T			
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	Е	K/T			
7		4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded	Е				
7		4171	Transfers - Current-Year Authority - Receivable	Е	K/T			
7		4199	Transfer of Expired Expenditure Transfers - Receivable	Е				5
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Е	K/T			
7		4251	Reimbursements and Other Income Earned - Receivable	Е	K/T		E/F	
7		4281	Actual Program Fund Subsidy Receivable	Е				
7		4283	Interest Receivable From Treasury	E				
7		4285	Receivable From the Liquidating Fund	Е				
7		4286	Receivable From the Financing Fund	Е				
7		4287	Other Federal Receivables	Е	K/T			
8		Unfilled Cu	stomer Orders					
8		4221	Unfilled Customer Orders Without Advance	Е	K/T		E/F	
		Hardallara	d Orders and Contracts					
9				<u> </u>				
9		4801	Undelivered Orders - Obligations, Unpaid	E				
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	Е				
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Е				
9		4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid	Е				
10		Accounts F	L Payable and Other Liabilities					
10		4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded	Е				
10		4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	E				
10		4172	Transfers - Current-Year Authority - Payable	E				
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		4971	Upward Adjustments of Prior-Year Oripaid Delivered Orders - Obligations, Recoveries	E				
10		4901	Opward Adjustifierts of Afforteat Delivered Orders - Obligations, Oripaid	Е				
	CALC (5 + 6	+7+8-9-	10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract					
			ndefinite Borrowing and Contract Authority. Also Equals:					

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2003 Reporting

FMS 2108			USSGL Account		USSG	L Account A	Attributes	
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
- Trumbon	(1111 11141)	Italiiboi	10		. , , ,	004.00	i ui tiioi	0
11		Unobligate	d Balance					
11		4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded From Obligation	Е				
11		4158	Authority Made Available from Offsetting Collection Balances Previously Precluded From Obligation	Е				
11		4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	E				
11		4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	E				
11		4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Des	Е				
11		4394	Receipts Unavailable for Obligation Upon Collection	Е				
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	Е				
11		4398	Offsetting Collections Temporarily Precluded From Obligation	Е				
11		4399	Special and Trust Fund Refunds Temporarily Precluded From Obligation	E				
11		4420	Unapportioned Authority - Pending Rescission	E				
11		4430	Unapportioned Authority - OMB Deferral	Е				
11		4450	Unapportioned Authority	Е				
11		4510	Apportionments	E				
11		4610	Allotments - Realized Resources	Е				
11		4620	Unobligated Funds Not Subject to Apportionment	Е				
11		4630	Funds Not Available for Commitment/Obligation	Е				
11		4650	Allotments - Expired Authority	Е				
11		4700	Commitments	Е				

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2003 Reporting

ADDITIONAL INFORMATION:

1/ For an explanation of USSGL attributes, refer to the attachment "Fiscal 2003 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial In in Section IV.

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

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

- 3/ While Federal agencies may have non-Federal investments, FACTS II will report only Federal investments.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.
- 5/ Indicates new or modified USSGL accounts that are effective for fiscal 2004 but available for early implementation for fiscal 2003. Early implementation is strongly encouraged.

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

				2003 Reporting USSGL Account Title			USSGL Account	t Attributes	
		Pre/ Trial USSGL USSGL Account Title Post Bal Acct		Federal/	Form and Cont		Titalibatos		
<u> </u>	1. 001	1	7.1001		NonFederal	Entity (E)	Covered (C)		
					1/	NonEnt (O)	NotCov (U)	Additional Information Required	
SS	ets								
			(a) Aaaa						
ıtra	goverr	nmen	tal Asset	S					
Fι			With Tre						
	Post	E	1010	Fund Balance With Treasury		E/O			
_									
ın	vestme Post		1340	Interest Receivable	F	E		Related to investments	
	Post	E	1349	Allowance for Loss on Interest Receivable	<u>'</u> F	E		Related to investments	
	Post		1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E			
	Post	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E			
	Post	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E			
	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E			
	Post	Е	1618	Market Adjustment - Investments	F				
	Post	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E			
	Post	Е	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E			
	Post	Е	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E			
	Post	E	1623	Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities	F	Е			
	Post	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E			
	Post	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е			
	Post	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е			
	Post	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	Е			
	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	Е			
	Post	Е	1690	Other Investments	F	E			

ine P	re/	Trial	USSGL	USSGL Account Title			USSGL Account	Attributes
lo Po	ost	Bal	Acct		Federal/	Form and Cont	tent Notes	
					NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
Acco	ounts	s Rece	eivable					
P	ost	E	1310	Accounts Receivable	F	E/O		
P	ost	E	1319	Allowance for Loss on Accounts Receivable	F	E/O		
P	ost	E	1320	Employment Benefit Contributions Receivable	F	E		
P	ost	E	1325	Taxes Receivable	F	E		
Po	ost	E	1329	Allowance for Loss on Taxes Receivable	F	E		
Po	ost	Е	1330	Receivable for Transfers of Currently Invested Balances	F*	E		
Po	ost	Е	1335	Expenditure Transfers Receivable	F*	E/O		
P	ost	Е	1340	Interest Receivable	F	E/O		
Po	ost	Е	1349	Allowance for Loss on Interest Receivable	F	E/O		Related to accounts receivable
Po	ost	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
Po	ost	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
		ceiva		I	_			
Р	ost	E	1340	Interest Receivable	F	E		Related to loans receivable
P	ost	E	1349	Allowance for Loss on Interest Receivable	F	Е		Related to loans receivable
Po	ost	Е	1350	Loans Receivable	F	E		
Po	ost	Е	1359	Allowance for Loss on Loans Receivable	F	E		
Po	ost	Е	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
Po	ost	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	Е		Related to loans receivable
Othe	or.							
	ost	E	1410	Advances to Others	F	E/O		
		E		Prepayments	F	E/O		
		E	1921	Receivable from Appropriations	F*	E		Do not use without permission from Treasury or OMB.
i Po	ost	E	1990	Other Assets	F	E/O		
Total	Intra	agove	rnmental	Assets CALC (15)				

				USSGL Account Title			USSGL Account	Attributos
	Post			033GL ACCOUNT TILLE	Federal/	Form and Cont		Attributes
	11 001	Dai	Acct		NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
Ass	ets Witl	h the l	Public					
7 C				y, and Other Monetary Assets	N1*	F/O		
7	Post Post	E	1110 1120	Undeposited Collections Imprest Funds	N* N*	E/O E/O		
7	Post	E	1130	Funds Held by the Public	N*	E/O		
7		E		,				
7	Post Post	E	1190 1195	Other Cash Other Monetary Assets	N* N*	E/O E/O		
7	Post	E	1200	Foreign Currency	N*	E/O		
7	Post	E	1531	Seized Monetary Instruments	N*	0		
<u>'</u>				-	* * *	-		
1	Post	E	1532	Seized Cash Deposited	N*	0		
0 In	vestme	nte						
8 III	_	E	1340	Interest Receivable	N	E		Related to investments
8	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to investments
8	Post	E	1618	Market Adjustment - Investments	N	E		Trolated to invocations
8	Post	E	1620	Investments in Securities Other Than the Bureau of the Public Debt	N	E		
•				Securities				
8	Post	Е	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	Е		
8	Post	E	1623	Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities	N	Е		
8	Post	Е	1690	Other Investments	N	E		
			•					
Ass	ets Witl	h the l	Public					
9 Δ	count	s Rece	eivable					
9	Post		1310	Accounts Receivable	N	E/O		
9	Post	Е	1319	Allowance for Loss on Accounts Receivable	N	E/O		
9	Post	E	1320	Employment Benefit Contributions Receivable	N	E		
9	Post	Е	1340	Interest Receivable	N	E/O		Related to accounts receivable
9	Post	Е	1349	Allowance for Loss on Interest Receivable	N	E/O		Related to accounts receivable
9	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable
9	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable

				2003 Reporting	1		110001 4	
				USSGL Account Title	F. 11/	I =	USSGL Account	t Attributes
No	Post	ваі	ACCT		Federal/ NonFederal	Form and Conf Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
40 T	axes R	\!	-1-1-		"	HOHEIII (O)	1401004 (0)	Additional information Negured
10 1	Post	E	1325	Taxes Receivable	N	0		
10	Post	E	1329	Allowance for Loss on Taxes Receivable	N	0		
10	F051		1329	Allowance for Loss off Taxes Receivable	IN	U		
11 1	oane E	Pocois	able and	Related Foreclosed Property				
11	Post	E	1340	Interest Receivable	N	E		Related to loans
11	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to loans
					1.7			Related to loans
11	Post	E	1350	Loans Receivable	N	Е		
11	Post	Е	1359	Allowance for Loss on Loans Receivable	N	E		
11	Post	Е	1360	Penalties, Fines, and Administrative Fees Receivable	N	Е		Related to loans
11	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees	N	E		Related to loans
44	D4	_	4000	Receivable Allowance for Subsidy	N*			
11 11	Post Post	E E	1399 1551	Foreclosed Property	N*	<u>Е</u> Е		
		E	1559	Foreclosed Property - Allowance	N*	E		
	1 000		1000	1 oredioaca i reporty - / illowarios	1,	_		
12 lr	nvento	ry and	Related	Property				
12	Post	E	1511	Operating Materials and Supplies Held for Use		Е		
12	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		Е		
12	Post	Е	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		Е		
12	Post	Е	1514	Operating Materials and Supplies Held For Repair		E		
12	Post	Е	1519	Operating Materials and Supplies - Allowance		E		
12	Post	Е	1521	Inventory Purchased for Resale		E		
12	Post	Е	1522	Inventory Held in Reserve for Future Sale		E		
12	Post	Е	1523	Inventory Held for Repair		E		
12	Post	E	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	Post	E	1525	Inventory - Raw Materials		E		
12	Post	E	1526	Inventory - Work-in-Process		E		
12	Post	Е	1527	Inventory - Finished Goods		E		
12	Post	Е	1529	Inventory - Allowance		E		
12	Post	Е	1541	Forfeited Property Held for Sale		Е		
12	Post	E	1542	Forfeited Property Held for Donation or Use		E		
12	Post	Е	1549	Forfeited Property - Allowance		Е		

				2003 Reporting USSGL Account Title			USSGL Account A	ttributes
No	Post				Federal/	Form and Cont		
	1	1			NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
12	Post	Е	1561	Commodities Held Under Price Support and Stabilization Support		Е		
				Programs				
12	Post	Е	1569	Commodities - Allowance		E		
12	Post	E	1571	Stockpile Materials Held in Reserve		Е		
12	Post	Е	1572	Stockpile Materials Held for Sale		E		
12	Post	Е	1591	Other Related Property		E		
12	Post	Е	1599	Other Related Property - Allowance		Е		
	- 4 - NA/*41		S I. I' -					
ASSE	ets Wit	n tne i	ublic					
13 (- - - -	l Pron	orty Plan	nt, and Equipment				
13	Post		1711	Land and Land Rights	N*	Е		
13	Post		1712	Improvements to Land	N*	E		
13	Post	E	1719	Accumulated Depreciation on Improvements to Land	N*	E		
13	Post	Е	1720	Construction-in-Progress	N*	Е		
13	Post	E	1730	Buildings, Improvements, and Renovations	N*	E		
13	Post	Е	1739	Accumulated Depreciation on Buildings, Improvements, and	N*	E		
				Renovations				
13	Post	Е	1740	Other Structures and Facilities	N*	E		
13	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	E		
13	Post	Е	1750	Equipment	N*	Е		
13	Post	Е	1759	Accumulated Depreciation on Equipment	N*	Е		
13	Post	E	1810	Assets Under Capital Lease	N*	Е		
13	Post	Е	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E		
13	Post	Е	1820	Leasehold Improvements	N*	Е		
13	Post	E	1829	Accumulated Amortization on Leasehold Improvements	N*	Е		
13	Post	Е	1830	Internal-Use Software	N*	Е		
13	Post	Е	1832	Internal-Use Software in Development	N*			
13	Post	E	1839	Accumulated Amortization on Internal-Use Software	N*	E		
13	Post	Е	1840	Other Natural Resources	N*	Е		
13	Post	Е	1849	Allowance for Depletion	N*	E		
13	Post	Е	1890	Other General Property, Plant, and Equipment	N*	Е		
13	Post	Е	1899	Accumulated Depreciation on Other General Property, Plant, and	N*	Е		
				Equipment				

				2003 Reporting	Т			
				USSGL Account Title			USSGL Account	t Attributes
No	Post	Bal	Acct		Federal/	Form and Con		
					NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
14 C		1						
	Post	Е	1410	Advances to Others	N	E/O		
14	Post	E	1450	Prepayments	N	E/O		
14	Post	E	1990	Other Assets	N	E/O		
15 T	otal Ac	cente	CALC (6	\$ 14\				
13 1	Otal As	33013	CALC (C	J. 14)				
Intra	govern	ment	al Liabilit	ties				
	9							
16 A	ccoun	ts Pay	able					
16	Post	Е	2110	Accounts Payable	F		С	
16	Post	E	2120	Disbursements in Transit	F		С	
16	Post	Е	2140	Accrued Interest Payable	F		С	Related to accounts payable
16	Post	E	2150	Payable for Transfers of Currently Invested Balances	F*		С	
16	Post	Е	2155	Expenditure Transfers Payable	F*		С	
16	Post	Е	2170	Subsidy Payable to the Financing Account	F*		C/U	
16	Post	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F*		С	
	•							
17 D								
		Е	2140	Accrued Interest Payable	F		C/U	Related to debt
17	Post	E	2510	Principal Payable to the Bureau of the Public Debt	F*		C/U	
17	Post	Е	2520	Principal Payable to the Federal Financing Bank	F*		C/U	
17	Post	Е	2530	Securities Issued by Federal Agencies Under General and Special	F		С	
				Financing Authority, Net				
	Post	Е	2540	Participation Certificates	F		C/U	
17	Post	Е	2590	Other Debt	F		C/U	
40.0	N							
18 C 18	Post	Г	2130	Contract Holdbacks	F		С	
18		E	2190	Other Accrued Liabilities	F		C/U	
	Post	E	2213	Employer Contributions and Payroll Taxes Payable	F F		C	
		E		, , ,	F		C	
			2215	Other Post-Employment Benefits Due and Payable	-			
	Post	E	2225	Unfunded FECA Liability	F*		U	
18	Post Post	E E	2290 2310	Other Unfunded Employment Related Liability Advances from Others	F F		U C	
18	Post	E	2310	Deferred Credits	F F		C/U	
	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited	F F		C/U	
10	17081		2400	Collections	ļ Ē			
18	Post	E	2920	Contingent Liabilities	F		C/U	
18	Post	E	2940	Capital Lease Liability	F		C/U	

				USSGL Account Title			USSGL Account	Attributes
No	Post			COOCE ACCOUNT THE	Federal/	Form and Cont		ATTEMENT
110	1. 031	_I Du.	Audi		NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
18	Post	Е	2950	Liability for Subsidy Related to Undisbursed Loans	F*		С	
18	Post	Е	2960	Accounts Payable From Canceled Appropriations	F		U	
18	Post	Е	2970	Resources Payable to Treasury	F*		С	
18	Post	E	2980	Custodial Liability	F		U	
18	Post	E		Other Liabilities	F		C/U	
19	Total In	tragov	ernment	al Liabilities CALC (1618)				
Liab	ilities \	With th	e Public					
20	A	to Do:	ahla					
20 /	Accour Post		2110	Accounts Payable	N		С	
20	Post			Disbursements in Transit	N		C	
20	Post	E	2140	Accrued Interest Payable	N		C	Related to accounts payable
		-	1=	r tool and interest it alyand	.,			Trenated to descent payable
21 I	Loan G	uaran	ee Liabil					
21	Post	Е	2180	Loan Guarantee Liability	N*		С	
			the Publi					
22	Post		2140	Accrued Interest Payable	N		C/U	Related to debt
22	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	N		C/U	
22	Post	Е	2540	Participation Certificates	N		C/U	
22	Post	Е	2590	Other Debt	N		C/U	
	•	•						
	Federa	Empl	oyee and	Veterans Benefits				
23	Post		2610	Actuarial Pension Liability	N*		C/U	
23	Post		2620	Actuarial Health Insurance Liability	N*		C/U	
23	Post			Actuarial Life Insurance Liability	N*		C/U	
23	Post		2650	Actuarial FECA Liability	N*		C/U	
23	Post	Е	2690	Other Actuarial Liabilities	N*		C/U	
24	Enviro	mont	d Cleanu	p and Disposal Costs				
24	Post		2995	Estimated Cleanup Cost Liability	N		C/U	
	1. 001	!	2000	Zoumatod Ordando Coot Elability	.,		0,0	
25 I	Benefit	s Due	and Paya					
25	Post			Entitlement Benefits Due and Payable	N*		C/U	

				2003 Reporting							
Line				USSGL Account Title		USSGL Account Attributes Federal/ Form and Content Notes					
No	Post	Bal	Acct		Federal/						
					NonFederal	Entity (E)	Covered (C)				
					1/	NonEnt (O)	NotCov (U)	Additional Information Required			
26 (Other L	iabiliti	es With t	the Public							
26		Е	2130	Contract Holdbacks	N		С				
26	Post	Е	2190	Other Accrued Liabilities	N		C/U				
26	Post	E	2210	Accrued Funded Payroll and Leave	N*		С				
26	Post	E	2211	Withholdings Payable	N*		С				
26	Post	E	2213	Employer Contributions and Payroll Taxes Payable	N		С				
26	Post	Е	2215	Other Post-Employment Benefits Due and Payable	N		С				
26	Post	E	2216	Pension Benefits Due and Payable to Beneficiaries	N*		С				
26	Post	Е	2217	Benefit Premiums Payable to Carriers	N*		С				
26	Post	Е	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*		С				
26	Post	Е	2220	Unfunded Leave	N*		U				
26	Post	Е	2290	Other Unfunded Employment Related Liability	N		U				
26	Post	Е	2310	Advances from Others	N		С				
26	Post	Е	2320	Deferred Credits	N		C/U				
26	Post	Е	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N		С				
26	Post	Е	2910	Prior Liens Outstanding on Acquired Collateral	N*		U				
26	Post	E	2920	Contingent Liabilities	N		C/U				
26	Post	Е	2940	Capital Lease Liability	N		C/U				
26	Post	E	2960	Accounts Payable From Canceled Appropriations	N		U				
26	Post	Е	2980	Custodial Liability	N		U				
26	Post	Е	2990	Other Liabilities	N		C/U				
27 1	otal Li	abiliti	es	CALC (1926)							
				4 4 40							
28 (Commi	tment	s and Co	ntingencies (Note 16)							
Nat	Positio										
Net	Positio	n									
20 1	Inoves	ndod	Appropri	ations	+						
29	Post		3100	Unexpended Appropriations - Cumulative	1						
23	1 031	<u> </u>	3100	Tottexperided Appropriations - Cumulative							
30 (30 Cumulative Results of Operations										
	Post		3310	Cumulative Results of Operations							
31 7	otal No	et Pos	ition	CALC (29+30)							
			A 1.45	W 0410 (07.04)							
32	otal Li	abiliti	es/Net Po	osition CALC (27+31)							

 ^{1/} Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
 * By definition, this USSGL account can only have this USSGL account attribute domain.

Statement of Net Cost for Fiscal 2003 Reporting

State	ment o	T Net	Sost for FIS	cal 2003 Reporting				
						Account Attrib		
						sted Trial Bal	ance	
_ine	Pre/	Trial	USSGL	USSGL Account Title	Federal/ 2	/ Exchange/	Cust/	Additional Information Required
lo.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	
rogr	am Co	sts:						
rogr	am A:							
Intr	agove	rnmen	tal Gross C	Costs				
	Pre	E	6100	Operating Expenses/Program Costs	F			Production
	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	F			Production
	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of	F			Production
				the Public Debt and/or the Federal Financing Bank				
-	Pre	Е	6320	Interest Expenses on Securities	F			Production
	Pre	E	6330	Other Interest Expenses	F			Production
	Pre	Е	6400	Benefit Expense	F			Production, Nonproduction
	Pre	E	6720	Bad Debt Expense	F			Production
	Pre	Е	6730	Imputed Costs	F			Production
	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources	F			Production
	Pre	E	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring
				· ·				cleanup costs.
	Pre	E	6850	Employer Contributions to Employee Benefit	F			Nonproduction
	10	-	0000	Programs Not Requiring Current-Year Budget	· '			Nonproduction
				Authority (Unobligated)				
	Pre	Е	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
		E	7110	Gains on Disposition of Assets	F	Х		Production, Nonproduction
		E	7180	Unrealized Gains	F	Х		Production, Nonproduction
	Pre	E	7190	Other Gains	F	Х		Production, Nonproduction
	Pre	E	7210	Losses on Disposition of Assets	F	Х		Production, Nonproduction
	Pre	E	7280	Unrealized Losses	F	Х		Production, Nonproduction
	Pre	E	7290	Other Losses	F	Х		Production, Nonproduction
	Pre	E	7300	Extraordinary Items	F	Х		Production, Nonproduction
	Pre	Е	7500	Distribution of Income - Dividend	F	Х		Production, Nonproduction
-								,
Les	s: Intr	agove	rnmental E	arned Revenues		1		
		E	5100	Revenue From Goods Sold	F	X*		
	Pre	Е	5109	Contra Revenue for Goods Sold	F	X*		
	Pre	Е	5200	Revenue From Services Provided	F	X*		
	Pre	Е	5209	Contra Revenue for Services Provided	F	X*		
2	Pre	E	5310	Interest Revenue	F	Х	А	

Statement of Net Cost for Fiscal 2003 Reporting

				cai 2003 Reporting	USSGL	Account Attrib	utes/1	
		Trial	USSGL		ance			
ine	Pre/	Trial		USSGL Account Title		/ Exchange/	Cust/	Additional Information Required
lo.	Post		Account	OOOGE AGOOGIN THIC	NonFederal	_	Noncust.	Additional information required
<u>o.</u>	1 031	Dai.	Account		Nom ederal	NOTICACII.	Noncust.	
	Pre	Е	5319	Contra Revenue for Interest	F	Х	Α	
	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F.	X	A	
	Pre	E	5329	Contra Revenue for Penalties, Fines, and	F	X	A	
		-	0020	Administrative Fees	·			
	Pre	Е	5400	Benefit Program Revenue	F	Х		
	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F.	X		
	Pre	Ē	5500	Insurance and Guarantee Premium Revenue	F	X*		
	Pre	Ē	5509	Contra Revenue for Insurance and Guarantee	F	X*		
				Premium Revenue				
	Pre	E	5900	Other Revenue	F	Х		
	Pre	E	5909	Contra Revenue for Other Revenue	F	X		
Inti	ragove	rnmen	tal Net Cos	its				
			CALC (1 -					
			,					
Gro	oss Co	sts Wi	th the Publ	ic				
	Pre	Е	6100	Operating Expenses/Program Costs	N			Production
	Pre	Е	6190	Contra Bad Debts Expense - Incurred for Others	N			Production
	Pre	Е	6199	Adjustment to Subsidy Expense	N			Production
	Pre	Е	6320	Interest Expenses on Securities	N			Production
	Pre	E	6330	Other Interest Expenses	N			Production
	Pre	E	6400	Benefit Expense	N			Production, Nonproduction
	Pre	E	6500	Cost of Goods Sold	N			Production
	Pre	E	6600	Applied Overhead	N			Production
	Pre	E	6610	Cost Capitalization Offset	N			Production
	Pre	E	6710	Depreciation, Amortization, and Depletion	N			Production
	Pre	E	6720	Bad Debt Expense	N			Production
	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources	N			Production
	Pre	E	6800	Future Funded Expenses	N			Production, Nonproduction
	Pre	Е	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.
	Pre	E	7110	Gains on Disposition of Assets	N	X		Production, Nonproduction
	Pre	Е	7180	Unrealized Gains	N	X		Production, Nonproduction
	Pre	Е	7190	Other Gains	N	X		Production, Nonproduction
	Pre	Е	7210	Losses on Disposition of Assets	N	X		Production, Nonproduction
	Pre	Е	7280	Unrealized Losses	N	X		Production, Nonproduction
	Pre	E	7290	Other Losses	N	Х		Production, Nonproduction

Statement of Net Cost for Fiscal 2003 Reporting

State	ment o	T Net C	ost for Fis	cal 2003 Reporting				
						Account Attrib		
						sted Trial Bala		
Line	Pre/	Trial	USSGL	USSGL Account Title	Federal/ 2	Exchange/	Cust/	Additional Information Required
No.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	
4	Pre	E	7300	Extraordinary Items	N	Х		Production, Nonproduction
4	Pre	Е	7500	Distribution of Income - Dividend	N	Х		Production, Nonproduction
4	Pre	E	7600	Changes in Actuarial Liability	N			Production, Nonproduction
5 Les	ss: Ear	ned R	evenues Fr	om the Public				
5	Pre	E	5100	Revenue From Goods Sold	N	X*		
5	Pre	Е	5109	Contra Revenue for Goods Sold	N	X*		
5	Pre	E	5200	Revenue From Services Provided	N	X*		
5	Pre	E	5209	Contra Revenue for Services Provided	N	X*		
5		E	5310	Interest Revenue	N	X	А	1
5	Pre	E	5319	Contra Revenue for Interest	N	Х	Α	
5	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	N	Х	Α	
5	Pre	E	5329	Contra Revenue for Penalties, Fines, and	N	Х	Α	
-		_		Administrative Fees				
5	Pre	Е	5400	Benefit Program Revenue	N	Х		
5	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	Х		
5			5500	Insurance and Guarantee Premium Revenue	N	X*		
5		E	5509	Contra Revenue for Insurance and Guarantee	N	X*		
				Premium Revenue				
5	Pre	E	5900	Other Revenue	N	Х		
5		E	5909	Contra Revenue for Other Revenue	N	X		
6 Net	t Costs	With	the Public					
6			CALC (4 -	5)				
7 Tot	tal Net	Costs						
7			CALC (3+	6)				
B Co	sts No	t Assic	ned to Pro	grams				
8			6400	Benefit Expense	Y	Х		Nonproduction. Cost not assigned to programs.
 8			6800	Future Funded Expenses	Y	X		Nonproduction. Cost not assigned to programs.
8			6850	Employer Contributions to Employee Benefit	F	<u> </u>		Nonproduction. Cost not assigned to programs.
-		_		Programs Not Requiring Current-Year Budget	,			Programme.
				Authority (Unobligated)				
8	Pre	E	6900	Nonproduction Costs	Y	Х		Nonproduction. Cost not assigned to programs.
- В		E	7110	Gains on Disposition of Assets	Y	X		Nonproduction. Cost not assigned to programs.

Statement of Net Cost for Fiscal 2003 Reporting

			1		USSGL	Account Attrib	utes/1	
						sted Trial Bala		
Line	Pre/	Trial	USSGL	USSGL Account Title		1	Cust/	Additional Information Required
No.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	·
8	Pre	E	7180	Unrealized Gains	Y	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7190	Other Gains	Y	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7210	Losses on Disposition of Assets	Υ	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7280	Unrealized Losses	Υ	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7290	Other Losses	Υ	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7300	Extraordinary Items	Υ	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7500	Distribution of Income - Dividend	Υ	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.
9 Les	ss: Ear	ned R	l evenues No	l ot Attributed to Programs				
9	Pre	E	5310	Interest Revenue	Y	Х		Exchange revenue not attributable to programs.
9	Pre	E	5319	Contra Revenue for Interest	Y	Х		Exchange revenue not attributable to programs.
9	Pre	E	5900	Other Revenue	Y	Х		Exchange revenue not attributable to programs.
9	Pre	E	5909	Contra Revenue for Other Revenue	Y	Х		Exchange revenue not attributable to programs.
10 N	et Cos	t of Op	erations					
10			CALC (7 +	8 - 9)				

^{*} By definition, this USSGL account can only have this USSGL account attribute domain.

Footnotes:

- 1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2 USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).

Statement of Changes in Net Position for Fiscal 2003 Reporting

Statement	UI Chang	es III I	Net Fo	SILIOII	IOI FISCAI Z	toos Reporting			
							USSGL Ac	count Attributes/1	
								d Trial Balance	
Cum. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		1	Begin	ning B	alances				
	Χ	1	Pre	В	3100	Unexpended Appropriations - Cumulative			
Х		1	Pre	В	3310	Cumulative Results of Operations			
						·			
		2	Prior-	Period	Adjustme	nts (+/-)			
	Х			Е	3108	Unexpended Appropriations - Prior-Period			
						Adjustments - Restated			
Χ		2	Pre	Е	5708	Expended Appropriations - Prior-Period			
						Adjustments - Restated			
Χ		2	Pre	Е	7401	Prior-Period Adjustments - Restated			
	Х		Pre	Е	3109	Unexpended Appropriations - Prior-Period			
						Adjustments - Not Restated			
Х		2	Pre	E	5709	Expended Appropriations - Prior-Period			
					0.00	Adjustments - Not Restated			
Х		2	Pre	Е	7400	Prior-Period Adjustments - Not Restated			
						,			
		3	Begin	ning B	alances, A	s Adjusted			
X	Х	3			CALC (1				
					,				
		Budg	etary	Financ	ing Source	es:			
		4	Appro	priatio	ns Receive	ed			
	Х		Pre	E	3101	Unexpended Appropriations -			Should tie to the Statement of Budgetary
						Appropriations Received			Resources, line 1A, except for trust and special
									funds.
		5	Appro	priatio	ns Transfe	erred-In/Out (+/-)			
	Х	5	Pre	E	3102	Unexpended Appropriations - Transfers-In			Debit - Decreases/Credit - Increases
	Χ	5	Pre	E	3103	Unexpended Appropriations - Transfers-			Debit - Decreases/Credit - Increases
						Out			
			Other		tments (Re	scissions, etc.) (+/-)			
	Х		Pre	E	3106	Unexpended Appropriations - Adjustments			Debit - Decreases/Credit - Increases
Х		6	Pre	E	5790	Other Financing Sources			Relating to adjustments. Debit -
									Decreases/Credit - Increases

Statement of Changes in Net Position for Fiscal 2003 Reporting

							USSGL Ac	count Attributes/1	
								d Trial Balance	
um. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
f Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
-									
		7	Appro	priatio	ons Used				
	Χ		Pre	Ė	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
Х		7	Pre	E	5700	Expended Appropriations			Debit - Decreases/Credit - Increases
			_						
		8	None	xchanc	ge Revenue				
Χ			Pre	E	5310	Interest Revenue	Т	А	
Х			Pre	Е	5319	Contra Revenue for Interest	Т	А	
Х			Pre	E	5320	Penalties, Fines, and Administrative Fees	Т	Α	
						Revenue			
Х		8	Pre	Е	5329	Contra Revenue for Penalties, Fines, and	Т	Α	
						Administrative Fees			
Х		8	Pre	Е	5400	Benefit Program Revenue	Т	Α	
Х			Pre	Е	5409	Contra Revenue for Benefit Program	Т	А	
,,						Revenue			
Χ		8	Pre	Е	5800	Tax Revenues Collected	T*	А	Reported by recipient/noncust. Entity only
Х		8	Pre	Е	5801	Tax Revenue Accrual Adjustment	T*	А	Reported by recipient/noncust. Entity only
Χ		8	Pre	Е	5809	Contra Revenue for Taxes	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	E	5890	Tax Revenues Refunded	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	Е	5900	Other Revenue	Т	Α	
Х		8	Pre	Е	5909	Contra Revenue for Other Revenue	Т	Α	
		9	Donat	ions a	nd Forfeitu	res of Cash and Cash Equivalents			
Х		9	Pre	Е	5600	Donated Revenue - Financial Resources	T*		
Х		9	Pre	Е	5609	Contra Revenue for Donations - Financial			
						Resources	T*		
Χ		9	Pre	Е	5900	Other Revenue	Т		Budgetary. Related to forfeitures of cash and
									cash equivalents.
Χ		9	Pre	Е	5909	Contra Revenue for Other Revenue	Т		Budgetary. Related to forfeitures of cash and
									cash equivalents.
					<u> </u>				
						ut Reimbursement (+/-)			
Χ		10	Pre	Е	5740	Appropriated Earmarked Receipts			
.,			_			Transferred In			
Χ		10	Pre	Е	5745	Appropriated Earmarked Receipts			
						Transferred Out			

Statement of Changes in Net Position for Fiscal 2003 Reporting

Otatement	l		10110		101 1 13041 2	l	USSGL AC	count Attributes/1	
							OOOOL AC	count Attributes/1	
							Adjusted	d Trial Balance	
Cum. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	·
Χ		10	Pre	E	5750	Expenditure Financing Sources - Transfers-			
						ln .			
Х		10	Pre	E	5755	Nonexpenditure Trust Fund Financing			
						Sources - Transfers-In			
Х		10	Pre	E	5760	Expenditure Financing Sources - Transfers-			
						Out			
Χ		10	Pre	E	5765	Nonexpenditure Trust Fund Financing			
						Sources - Transfers-Out			
		44	04	<u> </u>	1 =:			-	
						cing Sources (+/-)			Dudgeton
X			Pre Pre	E	5790 7110	Other Financing Sources	-		Budgetary
			Pre		7110	Gains on Disposition of Assets Unrealized Gains	T		Budgetary
X			Pre	E E	7180	Other Gains	T T		Budgetary Budgetary
X			Pre	E	7210	Losses on Disposition of Assets	T		Budgetary
X			Pre	E	7210	Unrealized Losses	T		Budgetary
X			Pre	E	7290	Other Losses	T T		Budgetary
X			Pre	E	7500	Distribution of Income - Dividend	T T		Budgetary
		11	FIE	_	7300	Distribution of income - Dividend	'		Budgetary
		Othe	r Finai	ncina S	Sources:				
		0170	7 11101	l					
		12	Donat	ions a	nd Forfeitu	ires of Property			
Х					5610	Donated Revenue - Nonfinancial			
						Resources	T*		
Х		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial			
						Resources	T*		
Χ		12	Pre	E	5900	Other Revenue	T		No budgetary impact. Related to forfeitures of
		40	Dark	_	5000	Contro Davisson for Other Davis	-		properties.
Х		12	Pre	E	5909	Contra Revenue for Other Revenue	Т		No budgetary impact. Related to forfeitures of properties.
									ргорогиез.
		13	Trans	fers-In	Out Witho	ut Reimbursement (+/-)		1	
Х					5720	Financing Sources Transferred In Without			
-						Reimbursement			
Х		13	Pre	Е	5730	Financing Sources Transferred Out			
						Without Reimbursement			

Statement of Changes in Net Position for Fiscal 2003 Reporting

							USSGL Ac	count Attributes/1	
								d Trial Balance	
Cum. Res.		Line			USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
						m Costs Absorbed by Others			
Χ		14	Pre	Е	5780	Imputed Financing Sources			
				<u> </u>					
			Other						
X				E	5790	Other Financing Sources			No budgetary impact.
Х				E	5799	Adjustment of Appropriations Used			No budgetary impact.
Х		15	Pre	E	5900	Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Χ		15	Pre	E	5909	Contra Revenue for Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Χ		15	Pre	E	7110	Gains on Disposition of Assets	Т		No budgetary impact.
Χ		15	Pre	E	7180	Unrealized Gains	Т		No budgetary impact.
Χ		15	Pre	E	7190	Other Gains	Т		No budgetary impact.
Χ		15	Pre	E	7210	Losses on Disposition of Assets	Т		No budgetary impact.
Χ		15	Pre	E	7280	Unrealized Losses	Т		No budgetary impact.
Χ		15	Pre	E	7290	Other Losses	Т		No budgetary impact.
Χ		15	Pre	E	7500	Distribution of Income - Dividend	Т		No budgetary impact.
		16	Total	 Financ	ing Source	 			
Х		16			(615)	Ī			
	Х	16		CALC					
X		17	Net Co	ost of (Operations	[
			Endin						
Χ		18		CALC	((3+16) -17	<u> </u>			Should equal the ending amount reported as ne position on the Balance Sheet.
	Х	18		CALC	(3 + 16)				Should equal the ending amount reported as ne position on the Balance Sheet.

 $^{^{\}star}\,$ By definition, this USSGL account can only have this USSGL account attribute domain.

Footnote:

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

State	ment	Of LID	ancing to	r Fiscal 2003 Reporting	LICCOL Asset		T
						ount Attributes/1	
Lina	Duc/	Tuin	Hece	USSGL Account		Trial Balance	
Line	_	-			Federal/	Exch./	Additional Information Descriped
No	Post	Баі	Account	Title	NonFed	Nonexch.	Additional Information Required
Doco	urcos	Head	to Einand	Le Activities:			
Nesu	urces	USEU	lo i illand	Le Activities.			
Buda	etary	Resou	irces Obl	l inated			
	J			9,,,,			
1	Oblig	ations	Incurred	(Must = SBR line 8)			
1	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			
1	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
		E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
		E-B	4901	Delivered Orders - Obligations, Unpaid			
		E-B	4902	Delivered Orders - Obligations, Oripaid Delivered Orders - Obligations, Paid			
		E-B	4903	Authority Outlayed Not Yet Disbursed			
		E E	4981	7 7			
				Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
_			l: A (1	" F OK (" O (" 1 1 1 1 1 1 1			
				nority From Offsetting Collections and Recoveries (Must = EOY SBR line 3, 4)/2			
		E E-B	4212 4221	Liquidation of Deficiency - Offsetting Collections Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of
2	rie	C-D	4221	Customer Orders Without Advance			expiration. (Decreases)/Increases
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of
_	1 10		7222	Strilled Sastomer States With Maranes			expiration. (Decreases)/Increases
2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			Doctodoco / moradoco
			4251	Reimbursements and Other Income Earned - Receivable			
2	Pre	E	4252	Reimbursements and Other Income Earned - Collected			
2	Pre	Е	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	Pre	E	4260	Actual Collections of "governmental-type" Fees			
2	Pre	E	4261	Actual Collections of Business-Type Fees			
		E	4262	Actual Collections of Loan Principal			
				·			
			4263	Actual Collections of Loan Interest			
		E	4264	Actual Collections of Rent			
2	Pre	Е	4265	Actual Collections From Sale of Foreclosed Property			
		E	4266	Other Actual Business-Type Collections From Non-Federal Sources			
		E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			
2	Pre	E	4271	Actual Program Fund Subsidy Collected			
2	Pre	E	4273	Interest Collected From Treasury			
2	Pre	E	4275	Actual Collections From Liquidating Fund			
2	Pre	E	4276	Actual Collections From Financing Fund			
		E	4277	Other Actual Collections - Federal			
			4281	Actual Program Fund Subsidy Receivable			
		E-B	4283	Interest Receivable From Treasury			
			4285	Receivable From the Liquidating Fund			
	110	L-D	7200	processable i formule ciquidating i und	<u> </u>		

		1		r Fiscal 2003 Reporting	USSGI Acco	ount Attributes/1	
						Trial Balance	
ina	Dro/	Trial	Heeci	USSGL Account	Federal/	Exch./	
	Post		Account		NonFed	-	Additional Information Deguired
10	Post	Баі	Account	Title	Nonrea	Nonexch.	Additional Information Required
2	Dro	ΕВ	4006	Desaivable From the Financine Fund			
	Pre	E-B	4286	Receivable From the Financing Fund			
		E-B	4287	Other Federal Receivables			
2	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
2	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations. Refunds Collected			
2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			
		ations		ffsetting Collections and Recoveries			
3			CALC (1	-2)			
				ots (Must = SBR line 16)			Should equal deposits to Treasury on SF 224,
							FMS 1219, and FMS 1220. Excludes amounts related to the change in receivables and in related allowances. Revenue collected and distributed in offsetting receipt accounts only.
4	Pre	E	5100	Revenue From Goods Sold			
4	Pre	Е	5109	Contra Revenue for Goods Sold			
4	Pre	Е	5200	Revenue From Services Provided			
		Е	5209	Contra Revenue for Services Provided			
4	Pre	Е	5310	Interest Revenue			
4	Pre	Е	5319	Contra Revenue for Interest			
		Е	5320	Penalties, Fines, and Administrative Fees Revenue			
4	Pre	Е	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
		E	5400	Benefit Program Revenue			
		E	5409	Contra Revenue for Benefit Program Revenue			
		E	5500	Insurance and Guarantee Premium Revenue			
		E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
	<u> </u>	E	5600	Donated Revenue - Financial Resources			
		E	5609	Contra Revenue for Donations - Financial Resources			
		E	5800	Tax Revenue Collected			
		E	5801	Tax Revenue Accrual Adjustment			
		E	5809	Contra Revenue for Taxes			
		E	5890	Tax Revenues Refund			
	_	E	5900	Other Revenue	1		
4	Pre	E	5909	Contra Revenue for Other Revenue			
5	Net O	bligat	ions				
5		Jgut	CALC (3	- 4)	1		
			5/ LC (0	_ ', 			
		urces			1		

State	ment	of Fin	ancing fo	r Fiscal 2003 Reporting			
						ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
6	Dona	tions a	and Forfe	itures of Property (Must = CNP line 12)			
6	Pre	E	5610	Donated Revenue - Nonfinancial Resources			
6	Pre	Е	5619	Contra Donated Revenue - Nonfinancial Resources			
		E	5900	Other Revenue			No budgetary impact. Related to forfeitures of
Ū	1 10	-	0000	Other Nevertide			properties.
6	Pre	Е	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of
·		-					properties.
		<u> </u>					proportioo.
7	Trans	efore li	n/Out Wit	hout Reimbursement (+/-) (Must = CNP line 13)			
	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
7	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
8	lmnu	ted Fir	nancing F	rom Costs Absorbed by Others (Must = CNP line 14)			
	Pre		5780	Imputed Financing Sources			
	1 10	_	0700	Imputed Finding Codines			
9	Other	r Reso	urces (+/-	-) (Must = CNP line 15)			
				Other Financing Sources			No budgetary impact
		E		Adjustment of Appropriations Used			The budgetary impact
	Pre		5900	Other Revenue		Т	No budgetary impact.
	Pre		5909	Contra Revenue for Other Revenue		Ť	No budgetary impact.
		E	7110	Gains on Disposition of Assets		Ť	No budgetary impact.
		E		Unrealized Gains		T T	No budgetary impact.
		E	7190	Other Gains		÷ ÷	No budgetary impact.
		E	7210	Losses on Disposition of Assets		T T	No budgetary impact.
		E	7280	Unrealized Losses		T T	No budgetary impact.
		E	7290	Other Losses		T T	No budgetary impact.
		E	7500	Distribution of Income - Dividend		T T	No budgetary impact.
	1 10	_	7000	Distribution of moonic Divident		'	The badgetary impact.
10	Net C	ther R	Resources	s Used to Finance Activities			
			CALC (6				
			5, 120 (0.	,			
		<u> </u>	†				
11	Total	Resor	urces Use	ed to Finance Activities			
			CALC (5				
		<u> </u>	30 (0	,			
Reso	urces	Used	to Financ	ce Items Not Part of the Net Cost of Operations			
12	Chan	ge in I	Budgetan	y Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Provid	led		
		E-B		Unfilled Customer Orders Without Advance			
	Pre	E-B	4222	Unfilled Customer Orders With Advance			
12	10	- "	'	Similar Statio Willi Maranio			
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
	Pre		4802	Undelivered Orders - Obligations, Prepaid/Advanced			Net (Increases)/Decreases
	11.16	L-D	1 1 002	Tonaciiverea Oraera - Obilgaliona, i Tepala/Auvalloea			Inci (Indicases ji Dedicases

State	ment	of Fin	ancing fo	r Fiscal 2003 Reporting			
						ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
12	Pre	Е	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
				Recoveries			
12	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
12	1 10	_	4072	Obligations, Refunds Collected			
10	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
12	Pre	Е	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
13	Reso	urces	That Fun	d Expenses Recognized in Prior Periods			
	_	_					
13*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments
							collected.
13^	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease
13^	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform, if net decrease
13^	Pre	E-B	2190	Other Accrued Liabilities			If net decrease
13^	Pre	E-B	2220	Unfunded Leave			If net decrease
13^	Pre	E-B	2225	Unfunded FECA Liability			If net decrease
13^	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net decrease
			2610	Actuarial Pension Liability			If net decrease
		E-B	2620	Actuarial Health Insurance Liability			If net decrease
		E-B	2630	Actuarial Life Insurance Liability			If net decrease
			2650	Actuarial FECA Liability			If net decrease
	Pre	E-B	2690	Other Actuarial Liabilities			If net decrease
	Pre	E-B	2920	Contingent Liabilities			If net decrease
		E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to
			2010	Suprice Education			fiscal 1991.
13^	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net decrease
13^	Pre	E-B	2990	Other Liabilities			If net decrease
13^	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net decrease
	-OF	<u> </u>					
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
13^	Pre	E	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for
							debit balance.
13^	Pre	Е	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year			Credit account balance. See line 23 for debit
10	10	_	0000	Budget Authority (Unobligated)			balance.
13^	Pre	E	7600	Changes in Actuarial Liability			Credit account balance. See line 23 for debit
13	FIE	_	7000	Changes in Actualiai Liability			
					 		balance.
					+		
	40		l		1		
				ollection of vendor overpayments may be reported as a resource that does	1		
				f operations on line 13. The amount reported on line 13 for vendor overpayments	-		
				yo ways: (1) from the change in accounts receivable or (2) from the increase	1		
	to US	SGL a	account 6	790 recorded when the collection is received.	1		

tate	ment	of Fin	ancing fo	r Fiscal 2003 Reporting			
						ount Attributes/1	
						Trial Balance	
	-	-		USSGL Account	Federal/	Exch./	
0	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
				ancing sources that fund costs of prior periods cannot be derived from the change			
				ilities, an optional method is to record a decrease to future funded expenses,	L		
				00 and/or 6850, when funding becomes available. The decreases (credit balances) a	re reported		
	as tin	ancın	g source:	s that fund costs of prior periods.			
11	Duda	otoni	Offcotting	g Collections and Receipts That Do Not Affect Net Cost of Operations			
14	Duuy	etary	Tisetting	G Collections and Receipts That Do Not Affect Net Cost of Operations			
4Δ	Credi	t Proc	ıram Coll	ections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy			
		E	4260	Actual Collections of "governmental-type" Fees			Credit reform financing funds only
		E	4261	Actual Collections of Business-Type Fees			Credit reform financing funds only
		E	4262	Actual Collections of Business-Type Fees Actual Collections of Loan Principal			Credit reform financing funds only
		E	4263	Actual Collections of Loan Interest			Credit reform financing funds only
		E	4264	Actual Collections of Rent			Credit reform financing funds only
	_	E	4265	Actual Collections From Sale of Foreclosed Property			Credit reform financing funds only
	Pre	E	4266				,
	Pre		4267	Other Actual Business-Type Collections From Non-Federal Sources Other Actual "governmental-type" Collections From Non-Federal Sources	<u> </u>		Credit reform financing funds only Credit reform financing funds only
		E E	4207	Actual Program Fund Subsidy Collected			Credit reform financing funds only
				,			, ,
	Pre	E	4273	Interest Collected From Treasury			Credit reform financing funds only
	Pre	Е	4275	Actual Collections From Liquidating Fund			Credit reform financing funds only
	Pre	E	4277	Other Actual Collections - Federal			Credit reform financing funds only
14A	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			Credit reform financing funds only
I4A	Pre	E-B	4285	Receivable From the Liquidating Fund			Credit reform financing funds only
14A	Pre	E-B	4286	Receivable From the Financing Fund			Credit reform financing funds only
	Pre	E-B	4287	Other Federal Receivables			Credit reform financing funds only
							_
14B	Other	•					Related to the portion of offsetting collections
							and receipts that is not reported on the
							Statement of Net Cost.
		E	5310	Interest Revenue		T	
		Е	5319	Contra Revenue for Interest		Т	
		E	5320	Penalties, Fines, and Administrative Fees Revenue		T	
4B	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		T	
4B	Pre	Е	5400	Benefit Program Revenue		Т	
4B	Pre	Е	5409	Contra Revenue for Benefit Program Revenue		T	
		Е	5600	Donated Revenue - Financial Resources		T*	
4B	Pre	Е	5609	Contra Revenue for Donations - Financial Resources		T*	
I4B	Pre	Е	5800	Tax Revenue Collected		T*	
		E	5801	Tax Revenue Accrual Adjustment		T*	
		E	5809	Contra Revenue for Taxes		T*	
14B	Pre	E	5890	Tax Revenues Refund		T*	
		Е	5900	Other Revenue		Т	
		Е	5909	Contra Revenue for Other Revenue		Т	

Resources Used to Finance Activities: 15 Pre E 88022 Purchases - Assets 15 Pre E 8 1310 Accounts Receivable Vendor overpayments related to capitalize 15 Pre E 8 1350 Loans Receivable Noncredit reform - Current-year purchase only 15 Pre E 8 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only 15 Pre E 8 1690 Other Investments N Current-year purchase amount only 15 Pre E 8 1991 Delivered Orders - Obligations, Unpaid 15 Pre E 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries Credit reform financing funds only 15 Pre E 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Retunds Collected Credit reform financing funds only 15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Retunds Credit reform financing funds only 15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Retunds Credit reform financing funds only 15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Credit reform financing funds only 15 Pre E 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Credit reform financing funds only 15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Credit reform financing funds only 15 Pre E 8 1511 Operating Materials and Supplies Held for Use Current-year purchase amount only 15 Pre E 8 1512 Operating Materials and Supplies Held in Reserve for Future Use Current-year purchase amount only 15 Pre E 8 1521 Inventory Purchased for Resale Current-year purchase amount only 15 Pre E 8 1522 Inventory Held in Reserve for Future Sale Current-year purchase amount only 15 Pre E 8 1525 Inventory Held for Repair Current-year purchase amount only 15 Pre E 8 1525 Inventory Held for Repair Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-ye	Julienieni	OI FIII	anding to	r Fiscal 2003 Reporting			
Line Prid Trial USSGL ACCOUNT Title NonFed		<u> </u>					
Post Bal Account Title Noneech Additional Information Require					Adjusted Trial Balance		
Resources Used to Finance Activities: 15 Pre E 88022 Purchases - Assets 15 Pre E 8 1310 Accounts Receivable Vendor overpayments related to capitalize 15 Pre E 8 1350 Loans Receivable Noncredit reform - Current-year purchase only 15 Pre E 8 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only 15 Pre E 8 1690 Other Investments N Current-year purchase amount only 15 Pre E 8 1991 Delivered Orders - Obligations, Unpaid 15 Pre E 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries Credit reform financing funds only 15 Pre E 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Retunds Collected Credit reform financing funds only 15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Retunds Credit reform financing funds only 15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Retunds Credit reform financing funds only 15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Credit reform financing funds only 15 Pre E 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Credit reform financing funds only 15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Credit reform financing funds only 15 Pre E 8 1511 Operating Materials and Supplies Held for Use Current-year purchase amount only 15 Pre E 8 1512 Operating Materials and Supplies Held in Reserve for Future Use Current-year purchase amount only 15 Pre E 8 1521 Inventory Purchased for Resale Current-year purchase amount only 15 Pre E 8 1522 Inventory Held in Reserve for Future Sale Current-year purchase amount only 15 Pre E 8 1525 Inventory Held for Repair Current-year purchase amount only 15 Pre E 8 1525 Inventory Held for Repair Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-ye	Line Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
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15 Pre E-8 1310 Accounts Receivable Vendor overpayments related to capitalize 15 Pre E-8 1350 Loans Receivable Vendor overpayments related to capitalize 15 Pre E-8 1350 Loans Receivable Vendor overpayments related to capitalize 15 Pre E-8 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only Current-year purchase amount only Other Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only Current-year purchase amount only Other Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only Current-year purchase amount only Other Investments of Price Securities N Current-year purchase amount only Other Investments of Securities N Current-year purchase amount only Other Investments of Securities N Current-year purchase amount only Other Investments of Price Securities N Current-year purchase amount only Other Investments of Price Securities N Corrent reform financing funds only Other Investments of Price Securities N Corrent Securities N C							
15 Pre E 8802 Purchases - Assets	Resources	s Used	to Financ	e Activities:			
15 Pre E 8802 Purchases - Assets							
15 Pre E 8802 Purchases - Assets							
15 Pre E 8802 Purchases - Assets	15 Reso	ources	That Fina	nce the Acquisition of Assets			
15 Pre E-B 1310 Accounts Receivable Vendor overpayments related to capitalize							
15 Pre E-B 1350 Loans Receivable Noncredit reform - Current-year purchase only. 15 Pre E-B 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only Current-year purchase amount only Delivered Orders - Obligations, Unpaid Credit reform financing funds only Credit refor	10 110	-					
15 Pre E-B 1350 Loans Receivable Noncredit reform - Current-year purchase only. 15 Pre E-B 1690 Other Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only Current-year purchase amount only Delivered Orders - Obligations, Unpaid Credit reform financing funds only Credit	15 Pre	F-B	1310	Accounts Receivable			Vendor overnayments related to capitalized assets
15 Pre 2	101110		1010	7.000 unito 17.0001 vabile			vertual everpayments related to applicatized assets.
15 Pre E 1620 Newstments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only	15 Pre	F-B	1350	Loans Receivable			Noncredit reform - Current-year purchase amount
15 Pre E-8 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only	101110		1000	Edulio i (Cocivabio			1
15 Pre E-8 1690 Other Investments N Current-year purchase amount only 15 Pre E-8 4901 Delivered Orders - Obligations, Unpaid Credit reform financing funds only Credit refor	15 Pre	F-B	1620	Investments in Securities Other Than the Bureau of the Public Deht Securities	N		
15 Pre E-B 4901 Delivered Orders - Obligations, Paid Credit reform financing funds only Collected Credit reform financing funds only Credit ref							
15 Pre E 4902 Delivered Orders - Obligations, Paid Credit reform financing funds only					IN		
15 Pre E 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries Credit reform financing funds only							
15 Pre E 4981 Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected Credit reform financing funds only Credit reform finan							
Collected 15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid Credit reform financing funds only 15 Pre E 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Credit reform financing funds only 15 Pre E 8 1511 Operating Materials and Supplies Held for Use Current-year purchase amount only 15 Pre E B 1512 Operating Materials and Supplies Held in Reserve for Future Use Current-year purchase amount only 15 Pre E B 1512 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable Current-year purchase amount only 15 Pre E B 1521 Inventory Purchased for Resale Current-year purchase amount only 15 Pre E B 1522 Inventory Held in Reserve for Future Sale Current-year purchase amount only 15 Pre E B 1522 Inventory Held for Repair Current-year purchase amount only 15 Pre E B 1523 Inventory Held for Repair Current-year purchase amount only 15 Pre E B 1525 Inventory - Raw Materials Current-year purchase amount only 15 Pre E B 1526 Inventory - Raw Materials Current-year purchase amount only 15 Pre E B 1526 Inventory - Raw Materials Current-year purchase amount only 15 Pre E 1526 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1529 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1529 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1529 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1529 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1520 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1520 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1520 Inventory - Allowance Current-year purchase amount only Current-year pur	IbPie	E	4971	Downward Adjustments of Phor-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform linancing lunds only
Collected 15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid Credit reform financing funds only 15 Pre E 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Credit reform financing funds only 15 Pre E 8 1511 Operating Materials and Supplies Held for Use Current-year purchase amount only 15 Pre E B 1512 Operating Materials and Supplies Held in Reserve for Future Use Current-year purchase amount only 15 Pre E B 1512 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable Current-year purchase amount only 15 Pre E B 1521 Inventory Purchased for Resale Current-year purchase amount only 15 Pre E B 1522 Inventory Held in Reserve for Future Sale Current-year purchase amount only 15 Pre E B 1522 Inventory Held for Repair Current-year purchase amount only 15 Pre E B 1523 Inventory Held for Repair Current-year purchase amount only 15 Pre E B 1525 Inventory - Raw Materials Current-year purchase amount only 15 Pre E B 1526 Inventory - Raw Materials Current-year purchase amount only 15 Pre E B 1526 Inventory - Raw Materials Current-year purchase amount only 15 Pre E 1526 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1529 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1529 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1529 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1529 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1520 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1520 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1520 Inventory - Allowance Current-year purchase amount only Current-year pur		<u> </u>					
15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid Credit reform financing funds only	15 Pre	E	4972				Credit reform financing funds only
-OR- 15 Pre E-B 1511 Operating Materials and Supplies Held for Use Current-year purchase amount only 15 Pre E-B 1512 Operating Materials and Supplies Held in Reserve for Future Use Current-year purchase amount only 15 Pre E-B 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable Current-year purchase amount only 15 Pre E-B 1521 Inventory Purchased for Resale Current-year purchase amount only 16 Pre E-B 1522 Inventory Held in Reserve for Future Sale Current-year purchase amount only 17 Pre E-B 1523 Inventory Held for Repair 18 Pre E-B 1524 Inventory - Excess, Obsolete, and Unserviceable Current-year purchase amount only Current-year purch				Collected			
-OR- 15 Pre E-B 1511 Operating Materials and Supplies Held for Use Current-year purchase amount only 15 Pre E-B 1512 Operating Materials and Supplies Held in Reserve for Future Use Current-year purchase amount only 15 Pre E-B 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable Current-year purchase amount only 15 Pre E-B 1521 Inventory Purchased for Resale Current-year purchase amount only 15 Pre E-B 1522 Inventory Held in Reserve for Future Sale Current-year purchase amount only 15 Pre E-B 1523 Inventory Held for Repair 15 Pre E-B 1524 Inventory - Excess, Obsolete, and Unserviceable Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only If Pre E-B 1526 Inventory - Work-in-Process Current-year purchase amount only Current-	15 Pre	F	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Uppaid			Credit reform financing funds only
-OR- 15 Pre E-B 1511 Operating Materials and Supplies Held for Use 15 Pre E-B 1512 Operating Materials and Supplies Held in Reserve for Future Use 15 Pre E-B 1513 Operating Materials and Supplies Held in Reserve for Future Use 16 Pre E-B 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable 17 Pre E-B 1521 Inventory Purchased for Resale 18 Pre E-B 1522 Inventory Held in Reserve for Future Sale 19 Pre E-B 1523 Inventory Held for Repair 10 Pre E-B 1524 Inventory - Excess, Obsolete, and Unserviceable 10 Pre E-B 1525 Inventory - Excess, Obsolete, and Unserviceable 11 Pre E-B 1525 Inventory - Excess, Obsolete, and Unserviceable 19 Pre E-B 1525 Inventory - Excess, Obsolete, and Unserviceable 10 Current-year purchase amount only 11 Pre E-B 1525 Inventory - Raw Materials 12 Current-year purchase amount only 13 Pre E-B 1526 Inventory - Raw Materials 14 Current-year purchase amount only 15 Pre E-B 1527 Inventory - Finished Goods 15 Pre E-B 1529 Inventory - Finished Goods 16 Current-year purchase amount only 17 Pre E-B 1529 Inventory - Allowance							,
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15 Pre E-B 1511 Operating Materials and Supplies Held for Use Current-year purchase amount only 15 Pre E-B 1512 Operating Materials and Supplies Held in Reserve for Future Use Current-year purchase amount only 15 Pre E-B 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable Current-year purchase amount only 15 Pre E-B 1521 Inventory Purchased for Resale Current-year purchase amount only 15 Pre E-B 1522 Inventory Held in Reserve for Future Sale Current-year purchase amount only 15 Pre E-B 1523 Inventory Held for Repair Current-year purchase amount only 15 Pre E-B 1524 Inventory - Excess, Obsolete, and Unserviceable Current-year purchase amount only 15 Pre E-B 1525 Inventory - Excess, Obsolete, and Unserviceable Current-year purchase amount only 15 Pre E-B 1526 Inventory - Raw Materials Current-year purchase amount only 15 Pre E-B 1527 Inventory - Work-in-Process 15 Pre E-B 1529 Inventory - Finished Goods Current-year purchase amount only Current-yea							
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15 Pre E-B 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable 15 Pre E-B 1521 Inventory Purchased for Resale 15 Pre E-B 1522 Inventory Held in Reserve for Future Sale 15 Pre E-B 1523 Inventory Held for Repair 15 Pre E-B 1524 Inventory - Excess, Obsolete, and Unserviceable 15 Pre E-B 1525 Inventory - Excess, Obsolete, and Unserviceable 15 Pre E-B 1525 Inventory - Raw Materials 15 Pre E-B 1526 Inventory - Work-in-Process 15 Pre E-B 1527 Inventory - Finished Goods 15 Pre E-B 1529 Inventory - Allowance Current-year purchase amount only	15 Pre	E-B	1511	Operating Materials and Supplies Held for Use			Current-year purchase amount only
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15 Pre E-B 1524 Inventory - Excess, Obsolete, and Unserviceable Current-year purchase amount only 15 Pre E-B 1525 Inventory - Raw Materials Current-year purchase amount only 15 Pre E-B 1526 Inventory - Work-in-Process Current-year purchase amount only 15 Pre E-B 1527 Inventory - Finished Goods Current-year purchase amount only 15 Pre E-B 1529 Inventory - Allowance Current-year purchase amount only 15 Pre E-B 1529 Inventory - Allowance Current-year purchase amount only 15 Pre E-B 1529 Inventory - Allowance Current-year purchase amount only 15 Pre E-B 1529 Inventory - Allowance Current-year purchase amount only 15 Pre E-B 1529 Inventory - Allowance Current-year purchase amount only 15 Pre E-B 1529 Inventory - Allowance Current-year purchase amount only 15 Pre E-B 1529 Inventory - Allowance Current-year purchase amount only 15 Pre E-B 1529 Inventory - Allowance Current-year purchase amount only 15 Pre E-B 1529 Inventory - Allowance Current-year purchase amount only 15 Pre E-B 1529 Inventory - Allowance Current-year purchase amount only 16 Pre E-B 1529 Inventory - Allowance Current-year purchase amount only 17 Pre E-B 1520 Inventory - Excess of Current-year purchase amount only 18 Pre E-B 1520 Inventory - Excess of Current-year purchase amount only 18 Pre E-B 1520 Inventory - Excess of Current-year purchase amount only 18 Pre E-B 1520 Inventory - Excess of Current-year purchase amount only 18 Pre E-B 1520 Inventory - Excess of Current-year purchase amount only 18 Pre E-B 1520 Inventory - Excess of Current-year purchase amount only 18 Pre E-B 1520 Inventory - Excess of Current-year purchase amount only 18 Pre E-B 1520 Inventory - Excess of Current-year purchase amount only 18 Pre E-B 1520 Inventory - Excess of Current-year purchase amount only 18 Pr							
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15 Pre E-B 1526 Inventory - Work-in-Process Current-year purchase amount only 15 Pre E-B 1527 Inventory - Finished Goods Current-year purchase amount only 15 Pre E-B 1529 Inventory - Allowance Current-year purchase amount only. Use book value of inventory upon disposition.	15 Pre			Inventory - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
15 Pre E-B 1526 Inventory - Work-in-Process Current-year purchase amount only	15 Pre	E-B	1525	Inventory - Raw Materials			Current-year purchase amount only
15 Pre E-B 1527 Inventory - Finished Goods Current-year purchase amount only 15 Pre E-B 1529 Inventory - Allowance Current-year purchase amount only. Use book value of inventory upon disposition.				,			, ,
15 Pre E-B 1529 Inventory - Allowance Current-year purchase amount only. Use book value of inventory upon disposition.							, ,
book value of inventory upon disposition.							Current-year purchase amount only. Use to adjust
	1	[,			, , ,
	15 Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			Current-year purchase amount only
							Current-year purchase amount only. Use to adjust
book value of inventory upon disposition.	131116	L_0	1009	- Allowande			, , ,
							, , , ,
15 Pre E-B 1571 Stockpile Materials Held in Reserve Current-year purchase amount only							
15 Pre E-B 1572 Stockpile Materials Held for Sale Current-year purchase amount only							
15 Pre E-B 1591 Other Related Property Current-year purchase amount only	15 Pre		1591				Current-year purchase amount only
15 Pre E-B 1599 Other Related Property - Allowance Current-year purchase amount only. Use	15 Pre	E-B	1599	Other Related Property - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	15 Pre	E-B	1711	Land and Land Rights			Current-year purchase amount only
15 Pre E-B 1711 Land and Land Rights Current-year purchase amount only		E-B	1712	Improvements to Land			Current-year purchase amount only

State	ment	of Fina	ancing fo	r Fiscal 2003 Reporting			1
						ount Attributes/1	
				Adjusted	Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Current-year purchase amount only. Use to adjust
-				······································			book value of inventory upon disposition.
15	Pre	E-B	1720	Construction-in-Progress			Current-year purchase amount only
		E-B		Buildings, Improvements, and Renovations			Current-year purchase amount only
		E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			Current-year purchase amount only. Use to adjust
			1700	noodinalated Depresidation on Buildings, improvements, and removations			book value of inventory upon disposition.
15	Prο	E-B	1740	Other Structures and Facilities			Current-year purchase amount only
15 Pre 15 Pre		E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Current-year purchase amount only. Use to adjust
15	FIE	L-D	1749	Accumulated Depreciation on Other Structures and Facilities			
4.5	_		4750				book value of inventory upon disposition.
		E-B	1750	Equipment			Current-year purchase amount only
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
		E-B	1810	Assets Under Capital Lease			Current-year purchase amount only
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	5 Pre E-B 1820 Leasehold Improvements					Current-year purchase amount only	
15 Pre		E-B	1829	Accumulated Amortization on Leasehold Improvements			Current-year purchase amount only. Use to adjust
				·			book value of inventory upon disposition.
15	Pre	re E-B 1830 Internal-Use Software				Current-year purchase amount only	
						Current-year purchase amount only	
15 Pre		E-B	1839	Accumulated Amortization on Internal-Use Software			Current-year purchase amount only. Use to adjust
			1000	7 todamatata 7 timorita zation on internal odo continuo			book value of inventory upon disposition.
15	Pre	E-B	1840	Other Natural Resources			Current-year purchase amount only
		E-B	1849	Allowance for Depletion			Current-year purchase amount only. Use to adjust
13	1 10	L-D	1043	Allowance for Depletion			book value of inventory upon disposition.
15	Pre	E-B	1890	Other General Property, Plant, and Equipment			Current-year purchase amount only
		E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Current-year purchase amount only. Use to adjust
15	rie	C-D	1099	Accumulated Deprediation on Other General Property, Plant, and Equipment			1
							book value of inventory upon disposition.
	_		1010				
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
		E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Current-year purchase amount only
		E-B	1690	Other Investments	N		Current-year purchase amount only
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing funds only
15	Pre	E	4902	Delivered Orders - Obligations, Paid			Credit reform financing funds only
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing funds only
				•			-
15	Pre	Е	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			Credit reform financing funds only
		_		Collected			
	_						
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing funds only
		_					

State	ment	of Fina	ancing fo	r Fiscal 2003 Reporting	•		
					USSGL Acco	unt Attributes/1	
					Adjusted '	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
	Comr	nont:	If rocour	ces that finance the acquisition of assets or liquidation of liabilities related to			
				rty, plant, and equipment on line 15 (USSGL accounts 15111899) cannot be			
				ange in the inventory/asset accounts, an optional method is to tag the asset transacti			
				The transactions identified thus far that affect "resources that finance the acquisition			
	asset	s or li	quidation	of liabilities" related to inventory and property, plant, and equipment include purcha	ises		
	net of	f vend	or overpa	ayments, donations, transfers-in, transfers-out, and the book value of assets sold or	disposed		
	of if a	budg	etary res	ource is recognized for the proceeds of the sale. Agencies may also find it useful to			
	accur	mulate	the amo	unts needed from these transactions in an agency-defined memorandum			
			00 series				
	Noto	that of	hor seen	t transactions that have yet to be identified may affect this line.			
	Note	liiat O	lilei asse	t transactions that have yet to be identified may affect this line.			
		L.,	<u> </u>				
				s incurred when an asset is sold or disposed of and a budgetary resource is			
				ions exist for reporting the loss on the Statement of Financing. The first			
				the book value on line 15: Resources that Finance the Acquisition of Assets or Liquic	dation		
	of Lia	bilitie	s and exc	clude the loss in Components Not Requiring or Generating Resources (lines 2528).			
				s to include the loss in Components Not Requiring or Generating Resources. Then, or	on		
	line 1	5. incl	ude the b	book value of the asset less the loss. The second option is addressed in the "Special			
				AB News," dated August 1998, updated March 1999.			
	Luitic) OI	lile I AS	Ab News, Talea August 1990, apaatea march 1999.			
	C		ICCCI -	account 4240. Ilina 45 includes yourder everyweents related to conitalized excepts. No	 		
				ccount 1310, line 15 includes vendor overpayments related to capitalized assets. No	te that other tran	isactions	
	yet to	be id	entified n	nay also affect this line.			
				tions for non-Government securities have not been completed. Changes to line 15			
	may t	be nec	essary o	nce the transactions are completed.			
16	Other	Reso	urces or	Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations			
			4122	Authority Adjusted for Interest on Public Debt Securities			
			4931	Delivered Orders - Obligations Transferred, Unpaid			
16	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
16	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
16	Pre	Е	5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect
10	lč	-	3,00	Experience i manoring obdition i manorini iii			net cost.
40	Drc	_	5760	Evnanditura Financing Courses Transfers Cott			1161 6031.
16	Pre	E	0/00	Expenditure Financing Sources - Transfers-Out			
		<u> </u>					
16	Pre	E	7400	Prior-Period Adjustments - Not Restated			Budgetary impact only
16	Pre	Е	7401	Prior-Period Adjustments - Restated			Do not use adjustment in year of restatement. See
	-			.,			Prior-Period Adjustment Scenario.
	1	 	 				Shou rajuotinoni odonano.
	Carre	mart:	The Ctrt	ment of Einanging for cortain inventory according data act recording colors 1990.			
				ement of Financing for certain inventory scenarios does not reconcile unless USSGL			
	accou	unt /40	JU IS INCI	uded on line 16. The transactions for prior-period adjustments must be analyzed.			
	ļ		<u> </u>				
17	Total	Resou	<u>ırces U</u> se	ed to Finance Items Not Part of the Net Cost of Operations			

otater	ment o	of Fina	ancing fo	r Fiscal 2003 Reporting	1		
						ount Attributes/1	
						Trial Balance	
				USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
— ↓			CALC (1:	216)			
18	Total	Resou		ed to Finance the Net Cost of Operations			
			CALC (1	1-17)			
		464	h - N-4 O	- 4 - 5 O i Th - 4 M/SU N - 4 D i O 4 - D i 4 h - O 4 D i 4			
<i>iomp</i>	onen	ts of t	ne Net Co	ost of Operations That Will Not Require or Generate Resources in the Current Period:	'		
			l				
omp	onen	ts Ked	uiring or	Generating Resources in Future Periods:			
-40		-		11.196			
19	Increa	ase in	Annual L	eave Liability			If and in our or
			2220	Unfunded Leave			If net increase
	-OR	{ -					
19*	Pre	Е	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
	-						balance. Related to increase in annual leave
							liability.
-+							
-+							
20	Incres	se in	Environn	nental and Disposal Liability			
		E-B		Estimated Cleanup Cost Liability			If net increase
_			2000	Estimated Steamup Seet Elability			II TIOC III OI GGGG
	-OR						
20*	Pre	Е	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
							balance. Related to increase in environmental and
							disposal liability.
21	Upwa	rd/Do	wnward F	Reestimates of Credit Subsidy Expense (+/-)			
21*			6199	Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
21*	Pre	Е	6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit
							account balance. See line 13 for credit balance.
	<u> </u>	?_					
	_() ~						Credit reform. Downward subsidy reestimate.
	-OR		2110				n Jeon Jeioun Liowowaio Slipsiov reestimate
		E-B	2110	Accounts Payable			Eineneing funds only
21*	Pre	E-B		·			Financing funds only.
	Pre			Accounts Payable Subsidy Payable to the Financing Account			Financing funds only. Credit reform. Upward subsidy reestimate.
21*	Pre	E-B		·			Financing funds only.
21*	Pre Pre	E-B	2170	Subsidy Payable to the Financing Account			Financing funds only.
21*	Pre Pre Increa	E-B E-B	2170 Exchang	Subsidy Payable to the Financing Account e Revenue Receivable from the Public (Previous SOF 1F partial)			Financing funds only. Credit reform. Upward subsidy reestimate.
21*	Pre Pre Increa	E-B E-B	2170	Subsidy Payable to the Financing Account		X	Financing funds only. Credit reform. Upward subsidy reestimate. (Increases) Excludes accounts receivable related
21* 21* 22 22	Pre Pre Increa	E-B E-B ase in E-B	2170 Exchang 1310	Subsidy Payable to the Financing Account e Revenue Receivable from the Public (Previous SOF 1F partial) Accounts Receivable			Financing funds only. Credit reform. Upward subsidy reestimate. (Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
21* 21* 22 22	Pre Pre Increa	E-B E-B ase in E-B	2170 Exchang	Subsidy Payable to the Financing Account e Revenue Receivable from the Public (Previous SOF 1F partial)		X	Financing funds only. Credit reform. Upward subsidy reestimate. (Increases) Excludes accounts receivable related to vendor overpayments related to line 13. (Increases) Excludes accounts receivable related
21* 21* 22 22	Pre Pre Increa	E-B E-B ase in E-B	2170 Exchang 1310	Subsidy Payable to the Financing Account e Revenue Receivable from the Public (Previous SOF 1F partial) Accounts Receivable			Financing funds only. Credit reform. Upward subsidy reestimate. (Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
21* 21* 22 22	Pre Increa Pre Pre	E-B ase in E-B E-B	2170 Exchang 1310 1319	Subsidy Payable to the Financing Account e Revenue Receivable from the Public (Previous SOF 1F partial) Accounts Receivable Allowance for Loss on Accounts Receivable		X	Financing funds only. Credit reform. Upward subsidy reestimate. (Increases) Excludes accounts receivable related to vendor overpayments related to line 13. (Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
21* 21* 22 22 22	Pre Increa Pre Pre Pre	E-B ase in E-B E-B E-B	2170 Exchang 1310	Subsidy Payable to the Financing Account e Revenue Receivable from the Public (Previous SOF 1F partial) Accounts Receivable			Financing funds only. Credit reform. Upward subsidy reestimate. (Increases) Excludes accounts receivable related to vendor overpayments related to line 13. (Increases) Excludes accounts receivable related

State	ment	OI FIN	ancing fo	r Fiscal 2003 Reporting			1
					USSGL Account Attributes/		
			Adjusted Trial Balance		Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
23	Othe	r (+/-)					
		E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
23*	Pre	E-B	2190	Other Accrued Liabilities			If net increase, unfunded
		E-B	2225	Unfunded FECA Liability			If net increase
23*		E-B	2290	Other Unfunded Employment Related Liability			If net increase
		E-B	2610	Actuarial Pension Liability			If net increase
	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
23*		E-B	2630	Actuarial Life Insurance Liability			If net increase
		E-B	2650	Actuarial FECA Liability			If net increase
23*	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
		E-B	2920	Contingent Liabilities			If net increase
23*	Pre	E-B	2940	Capital Lease Liability			If net increase. Related to a payment made prior to
							fiscal 1991.
23*	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
23*	Pre	Pre E-B 2990 Other Liabilities		Other Liabilities			If net increase
23*	23* Pre E		7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported in
				,			Section 4.
	-OF	-					
23*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
							balance.
23*	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year			Debit account balance. See line 13 for credit
				Budget Authority (Unobligated)			balance.
23*	Pre	Е	7600	Changes in Actuarial Liability			Debit account balance. See line 13 for credit
		-		onangee in riotaana Elasiny			DODE GOOD TO TO TO TO TO TO TO TO TO TO TO TO TO
	10-22	* Com	mont: Ei	ı nancing sources yet to be provided may be derived using the change in certain liabil	ity accounts if		
				s. Another option is to use the debit balance of USSGL account 6800, "Future Funde			
				s. Another option is to use the debit balance of 0536L account 6600, Future Funds int 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Curi			
				nobligated)."	Tent-real		
	Duag	et Au	thority (U	lobligated).			
		1	<u> </u>	Mat Cont of Connections That Will Bounder on Connects Bosons 1. 5 (1.1.5.)	1	1	<u> </u>
	T = 4 · ·	0-		ents of Net Cost of Operations That Will Require or Generate Resources in Future Periods		I	İ
		Comp					
24 24		Comp	CALC (1				
24			CALC (1	923)			
24			CALC (1				
24 Com	ponen	its No	CALC (1	923) g or Generating Resources:			
24 Comp	ponen Depre	its No	CALC (1 t Requiring on and An	923) g or Generating Resources:			
24 Comp	ponen Depre	its No	CALC (1 t Requiring on and An	923) g or Generating Resources: nortization Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau		X	
24 Comp	ponen Depre	its No	CALC (1 t Requiring on and An	923) g or Generating Resources: nortization Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		X	
24 Com 25 25	ponen Depre	its No	CALC (1 t Requiring on and An	923) g or Generating Resources: nortization Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau		X	
24 Com 25 25	ponen Depre	eciatio	t Requiring and An	923) g or Generating Resources: nortization Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt			
24 Com 25 25 25	Depre Pre	eciatio	t Requiring and An	923) g or Generating Resources: mortization Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt Amortization of Discount and Premium on Securities Other Than the Bureau of the Public			

iate	mem	OI FIII	ancing to	r Fiscal 2003 Reporting	110001 A	4 A44!	
					ount Attributes/1		
						Trial Balance	
.ine	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
lo	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
25	Pre	Е	6710	Depreciation, Amortization, and Depletion			
			0.10	Sprotein, rate and Sprotein			
26	Reval	uatio	n of Asse	ts or Liabilities (+/-)			
	Pre		7110	Gains on Disposition of Assets			Include if a budgetary resource is NOT recognized
		_		Sum on Bioposition of Associa			upon sale or disposition of assets.
26	Pre	Е	7180	Unrealized Gains			·
		Е	7190	Other Gains			
		_	, 100				
26	Pre	Е	7210	Losses on Disposition of Assets			
		Е	7280	Unrealized Losses			
		E	7290	Other Losses			
			. = 0 0				
27	Other	· (+/-)					
27		E.	5310	Interest Revenue		Х	Undistributed offsetting receipts: related to trust
		_	0010	interest Nevertus		^	funds with exchange revenue.
27	Pre	E	5319	Contra Revenue for Interest		Х	Undistributed offsetting receipts: related to trust
		_	0010	Contra Novolido foi interest			funds with exchange revenue.
27	Pre	E	5400	Benefit Program Revenue		Х	Undistributed offsetting receipts: related to trust
21	FIE	_	3400	Benefit Flogram Revenue		^	
27	Dra	_	E400	Contro Devenue for Denefit Dreamen Devenue		V	funds with exchange revenue.
21	Pre	E	5409	Contra Revenue for Benefit Program Revenue		X	Undistributed offsetting receipts: related to trust
		_					funds with exchange revenue.
27	Pre	E	6720	Bad Debt Expense			Related to uncollectible noncredit reform
0.7	_	_	0500				receivables.
		E	6500	Cost of Goods Sold			
27*	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments
							receivable; debit balance for other activity.
27	Pre	Е	7300	Extraordinary Items			
	27* C	omme	ent: An op	otion for recording the decrease in cost that results from a receivable for a vendor			
	overp	ayme	nt is to re	ecord a decrease to USSGL account 6790. The decrease is reported as part of			
	comp	onent	ts of net c	cost of operations that will not require or generate resources.			
	•			<u> </u>			
28	Total	Comr	onents o	f Net Cost of Operations That Will Not Require or Generate Resources			
			CALC (2				
				,			
29	Total	Comp	onents o	f Net Cost of Operations That Will Not Require or Generate Resources in the Curren	t Period		
			CALC(24	1 + 28)			
			,				
\neg							
30	Net C	ost of	f Operatio	ons			
			CALC (1		1		

Statement of Financing for Fiscal 2003 Reporting

				. •	USSGL Acco	unt Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999.

Footnote

- 1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2 Line 2 must agree with Lines 3 and 4 of the SBR at year end. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.

Shaded attributes are not applicable for budgetary accounts.
Indicates the USSGL preferred crosswalk for this line.

Please refer to the June 12, 2003, IRC meeting minutes for further discussion on the preferred method.

^{*} By definition, this USSGL account can only have this USSGL account attribute domain.

Statement of Custodial Activity for Fiscal 2003 Reporting

Statemen	t of Custod	lial Activity	for Fiscal 2003 Reporting		
				USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct	USSGL Account	Cust/	Additional Information Required
No	Bal	No	Title	Noncust	
Revenue	Activity:				
Sources	of Cash C	ollections:			
1	Individua	 Income a	hd FICA/SECA Taxes		
1	E	5800	Tax Revenues Collected	S	
2	Corporate	<u> </u> e Income T	axes		
2	E	5800	Tax Revenues Collected	S	
3	Excise Ta				
3	E	5800	Tax Revenues Collected	S	
4	Estate an	d Gift Taxe	<u> </u> 9\$		
4	E	5800	Tax Revenues Collected	S	
5	Federal U	<u>l</u> Inemploym	ent Taxes		
5	Е	5800	Tax Revenues Collected	S	
6	Customs				
6	E	5800	Tax Revenues Collected	S	
7	Miscellan				
7	Е	5800	Tax Revenues Collected	S	
7	Е	5310	Interest Revenue	S	
7	E	5319	Contra Revenue for Interest	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on		
		<u> </u>	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease

Statement of Custodial Activity for Fiscal 2003 Reporting

Statemen	t of Custou	iai Activity	for Fiscal 2003 Reporting	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct	USSGL Account	Cust/	Additional Information Required
No	Bal	No	Title	Noncust	
7	E	5320	Penalties, Fines, and		
			Administrative Fees		
			Revenue	S	
7	E	5329	Contra Revenue for		
			Penalties, Fines, and		
			Administrative Fees	S	
7	E-B	1360	Penalties, Fines, and		
			Administrative Fees		
			Receivable	S	(Increase)/Decrease
7	E-B	1369	Allowance for Loss on		
			Penalties, Fines, and		
			Administrative Fees		
			Receivable	S	(Increase)/Decrease
7	E	5600	Donated Revenue -		
			Financial Resources	S	
7	E	5609	Contra Revenue for		
			Donations - Financial	_	
-	-	5000	Resources	S	
7	E	5900	Other Revenue	S	
'	⁻	5909	Contra Revenue for Other		
7	E-B	1310	Revenue	S S	Deleted to ather assessment (Incorporate)
7	E-B	1310	Accounts Receivable Allowance for Loss on	5	Related to other revenue. (Increase)/Decrease
l'	E-B	1319	Accounts Receivable	s	Related to other revenue. (Increase)/Degreese
			Accounts Receivable	3	Related to other revenue. (Increase)/Decrease
8	Total Cash	Collections			
8	TOTAL CASIL	CALC	(17)		
U		OALO	(' · · ' /	1	

Statement of Custodial Activity for Fiscal 2003 Reporting

Staterille	ant of Guston	uiai Activity	for Fiscal 2003 Reporting	USSGL Account Attributes/1 Adjusted	
				Trial Balance	
Line No	Trial Bal	Acct No	USSGL Account Title	Cust/ Noncust	Additional Information Required
9		djustments			
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		
			Receivable	S	
9	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
9	E-B	5801	Tax Revenue Accrual		
			Adjustment	S	
9	E-B	5809	Contra Revenue for Taxes	S	
			Contra Hoveride for Taxes		
10	Total Cus	todial Reven	ue	S	
10		CALC	(8 + 9)		
Dispos	ition of Colle	ctions:			
11			(by Recipient):		
11	E-B	2110	Accounts Payable	S	Related to tax revenue refunds.
11*		2980	Custodial Liability	S*	Cash collections only - from debits to 2980.
11	E	5890	Tax Revenues Refunded	S	,
11	E	5990	Collections for Others	S*	
11	E	6330	Other Interest Expenses	S	

Statement of Custodial Activity for Fiscal 2003 Reporting

Ciatomor		ilai 7 toti vity	ioi riscai 2003 Reporting	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct	USSGL Account	Cust/	Additional Information Required
No	Bal	No	Title	Noncust	
*Comment: If the balance of account 5990 is used to get the amount of cash collected for others, then account 2980					
should not be used. Account 2980 is included on the crosswalk as an alternative to using account 5990.					
12	(Increase)	Decrease in	Amount Yet To Be Transferred	d <u>(+/-)</u>	
			Accrued Collections for		
12	E	5991	Others	S*	
"Optional N	_				
12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Increase)/Decrease
13	Refunds and Other Payments				
13	E	5890	Tax Revenues Refunded	S	
13	E	6330	Other Interest Expenses	S	
13	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
14	Retained by the Reporting Entity				
14		CALC	(10 - 11 - 12 - 13)		
If "Optional Method" is used					
14		CALC	(10 - 11 + 12 - 13)		
15	Net Custo	dial Activity			
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero
If "Optional	l Method" is ເ	sed			
15		CALC	(10 - 11 + 12 - 13 -14)		Must equal zero
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 01-09, FASAB Revenue Standard, paragraph 45.)					
If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then					
sources a	nd dispositio	n of the coll	ections may be disclosed in ac	companying footnote	es. (See Amendments to OMB 01-09.)

Footnotes:

¹ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

^{*} By definition, this USSGL account can only have this USSGL account attribute domain.

		- 9	Lices Assessed			ou. 7101	uui oolu					9											
P&			USSGL Account					Avail-	Trans.	ount Attr Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer		Avail-	Expir-		Fin
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	ability Time	Part- ner	rowing Source	Cat. Ind.	of BA	Trans. Agy.	Trans. Acct.	vance Flag	Fun- ction	TAFS Status	To From	Def. Flag	ability Type	ation Flag	Fund Type	Acct Ind.
OBLI	GATI	ONS E	BY PROGRAM ACTIVITY																				
0001 th	rough	0999	Not supported by USSGL.																				
1000 T	otal n	ew obli	gations (+)																				
1000	+	4801	Undelivered Orders - Obligations, Unpaid	С	Е												C						
1000	-	48N1	Undelivered Orders - Obligations, Unpaid	С	В												U						
1000	+	4000	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е												U						
1000	-	4002	Undelivered Orders - Obligations, Prepaid/Advanced	С	В												U						
1000	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	С	Е												U						
1000	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	E												U						
1000	+	4901	Delivered Orders - Obligations, Unpaid	С	Е												U						
1000	-	4001	Delivered Orders - Obligations, Unpaid	С	В												U						
1000	+	4902	Delivered Orders - Obligations, Paid	С	Е												U						
1000	+	4903	Authority Outlayed Not Yet Disbursed	С	Е												U						
1000	-		Authority Outlayed Not Yet Disbursed	С	В												U						
1000	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	С	Е												C						
1000	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	С	Е												U						
			DURCES AVAILABLE FOR OBLIG																				
2140 U	nobli		alance carried forward, start of ye	ear																			
2140	+	4122	Authority Adjusted for Interest on Public Debt Securities	D	В												U						
2140	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	В	K											U						
2140	-	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	С	В												U						
2140	-	1136	Contract Authority to be Liquidated by Trust Funds	С	В												U						
2140	+		Transfers of Contract Authority	D	В												U						
2140	+		Contract Authority Carried Forward	D	В												U						
2140	+	4140	Borrowing Authority Carried Forward	D	В												U						
2140	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	В	К											U						
2140	+	4171	Transfers - Current-Year Authority Receivable	D	В	К											U						
2140	-	1172	Transfers - Current-Year Authority Payable	С	В												U						

Part 1.00			ogran	and Financing (P&F) Sche	uule i	1101 1	cai Act	uai Ooiu					1											
Dec Dec Dec Sign No. Sign No. Sign No. Sign No. Sign No. Sign No. Sign No. Sign No. Sign No. Sign No. Sign No. Sign No. Sign No. Sign No. Sign No. Sign No. Sign No. Sign No. Sign	P&	F		USSGL Account										1						ACTS II S				
14 42 42 42 42 42 42 42									ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance			То		ability	ation		Fin Acct
2440 4 425 Calcalacted Chartorer Critaris Without 10 18 K FE	No.	Sign	No.		Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
24-04 4-225	2140	+		Collected	D	В												U						
240 422 According Acco	2140	+	4221		D	В	K			F/E								U						
240 425 Removalments and Other 0 8 K F/E U	2140	+	4222		D	В	Κ											U						
240 4 431 Actual Program Fund Subsky 0 8	2140	+	4225		D	В	К											U						
2400 2400	2140	+	4251		D	В	К			F/E								C						
140	2140	+		Receivable	D	В												J						
2440 4288 Receivable From the Financing D B	2140	+	4283		D	В												U						
240 240	2140	+	4285	Fund	D	В												U						
Resinced Amounts Appropriated Safe Saf		+		Fund																				
2140	2140	+	4287		D	В	K											U						
2140	2140	-	4384	in Special and Trust TAFS Designated by Treasury as	С	В												U						
2140 - 4397 Temporarily Precluded from C B	2140	-	4394	Receipts Unavailable for	С	В												U						
140	2140	-		Temporarily Precluded from	С	В												U						
2140	2140	-	4398		С	В												U						
2140	2140	-	4801	Undelivered Orders - Obligations, Unpaid	С	В												U						
1	2140	-	4802		С	В												C						
2200 New budget authority (gross) (+) 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- 2210 + 4971 Year Unpaid Undelivered Orders - D E 2210 Downward Adjustments of Prior- 2210 Pobligations, Recoveries 2211 Unobligated balance transferred to other accounts (+) [xx-xxxx] 2221 - 4176 Allocation Transfers of Prior-Year Balances 2222 Unobligated balance transferred from other accounts (+) [xx-xxxx] 2222 + 4176 Allocation Transfers of Prior-Year Balances 2223 Unobligated balance transferred from other accounts (+) [xx-xxxx] 2224 + 4176 Allocation Transfers of Prior-Year D E 2225 Unobligated balance transferred from other accounts (+) [xx-xxxx] 2226 + 4176 Allocation Transfers of Prior-Year D E 2230 Expired unobligated balance transfer to unexpired account (+) 2230 Expired unobligated balance transfer to unexpired account (+) 2230 Expired unobligated Expenditure 2230 Expired unobligated Expenditure 2240 Also Transfer of Expired Expenditure 2250 Expired unobligated Expenditure 2260 Expired unobligated Expenditure 2270 Also Transfer of Expired Expenditure 2280 Expired unobligated Expenditure	2140	-	4901	Unpaid	С	В												U						
This line is calculated. Equals sum of P&F lines 4000 through 6962. Also equals line 7000. Compared to the proof of the	2140	-	4903		С	В												U						
This line is calculated. Equals sum of P&F lines 4000 through 6962. Also equals line 7000. Compared to the proof of the																								
2210 Resources available from recoveries of prior year obligations (+) 2210 + 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - D E Downward Adjustments of Prior-Year Unpaid Undelivered Orders - D Downward Adjustments of Prior-Year Unpaid Delivered Orders - D Downward Adjustments of Prior-Year Unpaid Delivered Orders - D Downward Adjustments of Prior-Year Unpaid Delivered Orders - D Downward Adjustments of Prior-Year Unpaid Delivered Orders - D Downward Adjustments of Prior-Year Unpaid Delivered Orders - D Downward Adjustments of Prior-Year Unpaid Delivered Orders - D Downward Adjustments of Prior-Year Unpaid Delivered Orders - D Downward Adjustments of Prior-Year Unpaid Delivered Orders - D Downward Adjustments of Prior-Year Unpaid Delivered Orders - D Downward Adjustments of Prior-Year D Downward Adjustments of Prior-		ew bu			11 44	200 45		0. 11																
Downward Adjustments of Prior- Year Unpaid Undelivered Orders - D E Downward Adjustments of Prior- Downward Adjustments	2200		I his lin	ie is calculated. Equals sum of P&F	lines 40	JUU thro	ough 696	2. Also equ	ials line 70	00.														
Downward Adjustments of Prior- Year Unpaid Undelivered Orders - D E Downward Adjustments of Prior- Downward Adjustments	2240 B	000111	1000 01	ailable from recoveries of prior ve	ar oblid	rations	. /+\																	
2210 + 4871 Year Unpaid Úndelivered Orders - Obligations, Recoveries Downward Adjustments of Prior-Pobligations, Recoveries Downward Adjustments of Prior-Dobligations, Recoveries Downward Adjustments of Prior-Pobligations, Recoveries D E U U U U U U U U U U U U U U U U U U	22 IU R	esoul			מו טטוונָ	Jauons	· (* <i>)</i>			1														
221 Unobligated balance transferred to other accounts (-) [xx-xxxx] 221 - 4176 Allocation Transfers of Prior-Year Balances 222 Unobligated balance transferred from other accounts (+) [xx-xxxx] 222 + 4176 Allocation Transfers of Prior-Year Balances 222 + 4176 Allocation Transfers of Prior-Year Balances 222 + 4176 Allocation Transfers of Prior-Year Balances 222 + 4176 Allocation Transfers of Prior-Year Balances 222 + 4176 Allocation Transfers of Prior-Year Balances 222 + 4176 Allocation Transfers of Prior-Year Balances 2230 Expired unobligated balance transfer to unexpired account (+) 2230 Expired unobligated balance transfer to unexpired account (+) 2330 Expired unobligated Expenditure 234	2210	+		Year Unpaid Undelivered Orders -	D	E												U						
2221 Unobligated balance transferred to other accounts (-) [xx-xxxx] 2221 - 4176 Allocation Transfers of Prior-Year Balances C E ## #### U T 2222 Unobligated balance transferred from other accounts (+) [xx-xxxx] 2222 Unobligated balance transferred from other accounts (+) [xx-xxxx] 2222 + 4176 Allocation Transfers of Prior-Year Balances D E ## #### U F 2222 + 4190 Transfers - Prior-Year Balances D E ## #### U F 2223 Expired unobligated balance transfer to unexpired account (+) 2230 Expired unobligated balance transfer to unexpired account (+) 2230 Expired unobligated balance transfer to unexpired account (+) 2230 Expired unobligated balance transfer to unexpired account (+)	2210	+		Year Unpaid Delivered Orders -	D	E												U						
2221 - 4176 Allocation Transfers of Prior-Year Balances C E				Obligations, Recoveries																				
2221 - 4176 Allocation Transfers of Prior-Year Balances C E	2221 U	nobli	gated b	alance transferred to other accou	ınts (-) ſ	xx-xxx	x]																	
2222 Unobligated balance transferred from other accounts (+) [xx-xxxx] 2222 + 4176 Allocation Transfers of Prior-Year Balances D E ## #### U F 2222 + 4190 Transfers - Prior-Year Balances D E ## #### U F 2230 Expired unobligated balance transfer to unexpired account (+) 2230 Expired unobligated balance transfer to unexpired account (+)		-		Allocation Transfers of Prior-Year			•							##	####			U	Т					
2222 + 4176 Allocation Transfers of Prior-Year Balances D E ## #### U F 2222 + 4190 Transfers - Prior-Year Balances D E ## #### U F 2230 Expired unobligated balance transfer to unexpired account (+)		_												##	####			U	T					
2222 + 4190 Transfers - Prior-Year Balances D E ## #### U F 2230 Expired unobligated balance transfer to unexpired account (+) 2330 + 4190 Transfer of Expired Expenditure D E	2222 U	nobli	gated b		counts (+) [xx-	xxxx]																	
2230 Expired unobligated balance transfer to unexpired account (+) 2330		+		Balances	D																			
2330 + 4190 Transfer of Expired Expenditure	2222	+	4190	Transfers - Prior-Year Balances	D	E								##	####			U	F					
	2230 E	xpire	d unob	igated balance transfer to unexpi	red acc	ount (+	-)																	
		+																U						

		9.4	Licosi Assessed									9											
P8	ιF		USSGL Account					USS		ount Attr	ibutes								ACTS II S	Supplied A	ttributes		
	Line Sign	No	Title	Debit/ Credit	Begin		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	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
2240 C	anital	tranef	er to general fund (-)	Orcuit	LIIG	турс	Law	Tillic	1101	Oource	IIIG.	DA	Agy.	Acci.	i iag	CHOIT	Otatus	1 10111	i iag	Турс	i iag	Турс	ma.
2240	-		Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	С	Е												U						
	لببا	Щ.																					
2260 P	ortion		ed to repay debt (-)																				
2260	-	4147	Actual Repayments of Debt, Prior- Year Balances	С	Е												U						
2270 B	alana	o of au	thority to borrow withdrawn (-)																				
2270	alalic		Borrowing Authority Withdrawn	С	Е												U						
2210	-	4144	Borrowing Authority Withdrawn														U						
2275 B	alanc	o of co	ntract authority withdrawn (-)																				
2275			Contract Authority Withdrawn	С	Е												U						
2213	-	4134	Contract Authority Withdrawn														U						
2200 B	aduat	ion nu	। rsuant to P.L. 99-177 in unobligat	od balar	2000 (0	licorotio	2224) ()																
2300 R	euuci	ion pu	i suant to F.L. 99-177 in unobligat	eu naidi	1062 (0	iiscielioi	iaiy) (-)		-	-				-									
2380	-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	С	Е		99-177				D					DEF	U						
2380	-	4393	Rescission - Prior-Year	С	Е		99-177				D					DEF	U						
2385 R	educt	ion pu	rsuant to P.L. 99-177 in unobligation	ted bala	nces (mandato	ry) (-)																
2385	-	4202	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	С	Е	Р	99-177				М					DEF	U						
2385	-	4393	Rescission - Prior-Year	С	Е	Р	99-177				M					DEF	U						
2390 T	otal b	udgeta	ry resources available for obliga	tion (+)																			
2390		This lin	ne is calculated. Equals sum of P&F	lines 2	140 thr	ouah 238	5. when the	re are mult	iple enti	ies on line	es 2140	through	n 2385.										
			·									Ŭ											
2395 T	otal n	ew obl	igations (-)																				
2395			ne is calculated. Same as P&F line	1000. wi	ith oppo	osite sian	l_																
				,																			
2397 D	eficie	ncy (+)																					
2397	-		Unapportioned Authority	С	Е												U		D				
2397	-		Apportionments	C	E			Α									U		D				
2397	-	4610	Allotments - Realized Resources	С	E												U		D				
2397	-	4620	Unobligated Funds not Subject to Apportionment	С	Е												U		D				
2397	-	4630	Funds Not Available for Commitment/Obligation	С	Е												U		D				
2397	-	4700	Commitments	С	Е	ļ								ļ			U		D				
														ļ									
	nobli		alance expiring or withdrawn (-)																				
2398	-	4350	Canceled Authority	С	E												U			X	N		
2398	-	4399	Special and Trust Fund Refunds Temporarily Precluded from Obligation	С	Е												U				N		
2398	-		Unapportioned Authority - Pending Rescission	С	E												U				Υ		
2398	-		Unapportioned Authority	С	Е												U		Х		Υ		
2398	-		Apportionments	C	Е												U		X		Y		
2398	-	4610	Allotments - Realized Resources	С	E												U		Х		Y		
2398	-	4620	Unobligated Funds not Subject to Apportionment	С	Е												U		Х		Υ		
2398	-	4630	Funds Not Available for Commitment/Obligation	С	Е												U		Х		Υ		
2398	- 1	4700	Commitments	С	Е												U		Χ		Υ		

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2440 U	nobli		alance carried forward, end of ye																				
2440	+		Unapportioned Authority - Pending	С	E												U				N		
			Rescission																				
2440	+		Unapportioned Authority - OMB Deferral	С	E												U				N		
2440	_		Unapportioned Authority	С	E												U		X		N		
2440	+		Apportionments	C	E												U		X		N		
			Allotments - Realized Resources																				
2440	+	4610	7	С	Е												U		Х		N		
0440		4000	Unobligated Funds not Subject to	С	_																		
2440	+	4620	Apportionment	C	E												U		Х		N		
2440	_	4630	Funds Not Available for	С	Е												C		Х		N		
			Commitment/Obligation																				
2440	+	4700	Commitments	С	Е												U		X		N		
		UM EN																					
	Jnobli		palance returned to receipts	. H 110	001																		
2441		I nis iin	e is not required to be supported by	the US	SGL.																		
NEW E	SHDCI	T ALIT	HORITY (GROSS), DETAIL																				
		riation												 									
4000	+		Debt Liquidation Appropriations	D	Е	Р					D/E						U					1/3/4	
			Liquidation of Deficiency -																				
4000	+		Appropriations	D	Е						D/E						U					1/3/4	
4000	+		Loan Subsidy Appropriation	D	Е	Р					D/E						U					1/3/4	
			Loan Administrative Expense	_		Р					ר/ב						U					4/0/4	
4000	+		Appropriation	D	Е	Р					D/E						U					1/3/4	
4000	+		Reestimated Loan Subsidy	D	Е						D						C					1/3/4	
	·		Appropriation																				
4000	+	4119	Other Appropriations Realized	D	E	Р					D/E				Х		U					1/3/4	
4000	+		Appropriation to Liquidate	D	Е						D						U					1/3/4	
			Contract Authority																				
4000	+		Adjustments To Indefinite No-Year Authority	D	E						D						U					1/3/4	
4020 A	nnror		(special fund) (+)																				
	pprop		Appropriated Trust or Special																				
4020	+	4114	Fund Receipts	D	Е	Р					D						U					2	
			Appropriation to Liquidate	_	_						_											_	
4020	+		Contract Authority	D	Е						D						U					2	
			Rescinded Amounts Appropriated																				
4000			in Special and Trust TAFS	_	_						_											2	
4020	-	4384	Designated by Treasury as	С	Е						D						U					2	
			"Available"																				
			Rescinded Amounts Appropriated																				
4020			in Special and Trust TAFS	С	В						D						U					2	
4020		4384	Designated by Treasury as	C	Ь						D						U						
			"Available"																				
4020			Receipts Unavailable for	С	Е						D						C					2	
4020			Obligation Upon Collection								D						U						
4020	+	4394	Receipts Unavailable for	С	В						D						U					2	
			Obligation Upon Collection		<u> </u>																		
4026 A	pprop		(trust fund) (+)																				
4026	+	4114	Appropriated Trust or Special Fund Receipts	D	Е	Р					D						U					7/8	
			Amounts Appropriated from																				
			Specific Treasury-Managed Trust																				
4026	+	4123	Fund TAFS-Receivable -	D	Е	Р					D						U					7/8	
			Rescinded																				
			Amounts Appropriated from											1									
4026	_	4124	Specific Treasury-Managed Trust	С	Е						D						U					7/8	
			Fund TAFS-Payable - Rescinded	Ī -																			
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No.	Sign		Title Amounts Appropriated from	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
4026	+		Specific Treasury-Managed Trust Fund TAFS-Receivable	D	E	K					D						U					7/8	
4026	-		Amounts Appropriated from Specific Treasury-Managed Trust	D	В	К					D						U					7/8	
4026		4127	Fund TAFS-Receivable Amounts Appropriated from Specific Treasury-Managed Trust	С	E						D						U					7/8	
4020			Fund TAFS-Payable Amounts Appropriated from								Ь						0					770	
4026	+	4127	Specific Treasury-Managed Trust Fund TAFS-Payable	С	В						D						U					7/8	
4026	+	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers In	D	E						D						U					7/8	
4026	-	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers Out	D	Е						D						U					7/8	
4026	+	4138	Appropriation to Liquidate Contract Authority	D	Е						D						U					7/8	
4026	-		Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	Е						D						U					7/8	
4026	+		Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В						D						U					7/8	
4028 A	pprop	riation	available from subsequent year	(+)																			
4028	+		Other Appropriations Realized	D	E	Р					D				F		U						
	pprop		available in prior year (-)																				
4029	-	4119	Other Appropriations Realized	D	Е	Р					D				Р		U						
4035 A	pprop		permanently reduced (-)																				
4035	-	4392	Rescission - New Budget Authority Authority Permanently Unavailable	С	Е	Р					D						U						
4035	-		for Obligation Pursuant to Public Law	С	E	Р					D						U						
	nobli		alance permanently reduced (-)		_	_					_												
4036	-	4393	Rescission - Prior-Year	С	Е	Р					D						U						
4027.4	nn	riotio	temporarily reduced (-)											 									
4037 A	-	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as	С	Е	Р					D						U						
4037	-	4386	"Available" Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	С	E	Р					D						U						
1000	ليبا	L												ļ									
4038 U	nobli	gated b	alance temporarily reduced (-)																				
4038	-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	С	Е	Р					D						U						

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14-12 14-13 14-1					Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Type	Ind.
Add Portion pepiled to Riguidate deficiencies ()	4047 P	ortion	applie	d to repay debt (-)																				
1948 Part 1-412 Inspiration of Deficiency - Deficiency -	4047	-	4146	Actual Repayments of Debt, Current-Year Authority	С	Е	Р					D						U						
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1	4048 P	ortior																						
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10 10 10 10 10 10 10 10	4050 P	ortion	of app	ropriation to liquidate contract a	uthority	(-)																		
######################################	4050		4130		C	F						D						LI						
A 100					Ŭ	_						ט						3						
4100 - 4166 To Be Transferred from Invested Balances C E K D ## #### U T	4100 T	ransf	erred to																					
Allocations of Realized Authority- 4166 To Be Transferred from Invested Balances C B K D ## #### U T	4100	-	4166	To Be Transferred from Invested	С	Е	К					D		##	####			U	Т					
Allocations of Realized Authority	4100	+	4166	Allocations of Realized Authority - To Be Transferred from Invested	С	В	K					D		##	####			U	Т					
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A	4100	-	4167	Balances	С	E						D		##	####			U	Т					
Allocations of Realized Authority - Allocations of Realized Authority - Allocations of Realized Authority - Allocations of Realized Authority - Allocations of Realized Authority - Allocations of Realized Authority - Allocations of Realized Authority - Allocations of Realized Authority - Allocations of Realized Authority - Allocations of Realized Authority - Allocations of Realized Authority - Allocations of Realized Authority - Allocations of Realized Authority - Allocations of Realized Authority - Allocations of Realized Authority - Allocations of Realized Authority - Allocations of Realized Authority - Allocations of Realized Authority -	4100	-	4168	Not To Be Transferred from	С	Е						D		##	####			U	Т					
100 - 4172 Transfers - Current-Year Authority C E D ## #### U T Transfers - Current-Year Authority C B D ## #### U T D Transfers - Current-Year Authority C B D ## #### U T D Transfers - Current-Year Authority C B D ## #### U T D Transfers - Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority D E D Transfers of Current-Year Authority D E D Transfers of Current-Year Authority D E C D Transfers of Current-Year Authority D E C D Transfers of Current-Year Authority D E C D Transfers of Current-Year Authority D E C D Transfers of Current-Year Authority D E C D Transfers of Current-Year Authority D E C D Transfers of Current-Year Authority D E C D Transfers of Current-Year Authority D E C D Transfers of Current-Year Authority D E C D Transfers of Current-Year Authority D E C D Transfers of Current-Year Authority D E C D Transfers of Current-Year Authority D E C D Transfers of Current-Year Authority D E C D Transfers of Current-Year Authority D E C D Transfers of Current-Year Authority D E C D Transfers of Current-Year Authority D E C D Transfers of Current-Year Authority D E C D Transfers of Current-Year Authority D E C D Transfers of Current-Year Author	4100	_	4170		С	F	P					D		##	####			Ш	Т					
4100		-		Transfers - Current-Year Authority			'																	
Non-Allocation Transferred C E D ## #### U T	4100	+	4172	Transfers - Current-Year Authority	С	В						D		##	####			U	Т					
Allocations of Realized Authority D E D	4100	-	4173	Non-Allocation Transfers of	С	Е						D		##	####			U	т					
Allocations of Realized Authority -	4100	-	4175	Year Authority for Non-Invested	С	E	Р					D		##	####			U	Т					
Allocations of Realized Authority - D E K D	4200 T	ranaf	orrod f																					
4200	4200 I	ansi	erreu fr		-		-		-	-					-									
Allocations of Realized Authority - To Be Transferred from Invested Balances D B K D ## #### U F	4200	+	4166	To Be Transferred from Invested	D	Е	К					D		##	####			U	F					
Allocations of Realized Authority - Transferred from Invested Balances D E D ## #### U F E E E E E E E E E	4200	-	4166	Allocations of Realized Authority - To Be Transferred from Invested	D	В	К					D		##	####			U	F					
Allocations of Realized Authority - Not To Be Transferred from D E D ## #### U F	4200	+	4167	Allocations of Realized Authority - Transferred from Invested	D	E						D		##	####			U	F					
4200 + 4170 Transfers - Current Year Authority D E P D ## ##### U F 4200 + 4171 Transfers - Current-Year Authority Receivable D E K D ## ##### U F 4200 - 4171 Transfers - Current-Year Authority Receivable D ## ###### U F	4200	+		Allocations of Realized Authority - Not To Be Transferred from	D	Е						D		##	####			U	F					
4200 + 4171 Transfers - Current-Year Authority D E K D ## #### U F 4200 - 4171 Transfers - Current-Year Authority D B K D ## #### U F	4200	+			D	F	Р					П		##	####			LI	F					
200 - A171 Transfers - Current-Year Authority D R K D ## #### II F				Transfers - Current-Year Authority																				
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			Non-Allocation Transfers of																				
4200	+	4173	Invested Balances - Transferred	D	E						D		##	####			U	F					
			Allocation Transfers of Current-																				
4200	+	4175	Year Authority for Non-Invested	D	Е	Р					D		##	####			U	F					
			Accounts	_	_						_		*****					·					
4300 A	nnroi	riation	(total discretionary) (+)																				
4300	pp. o		ne is calculated. Equals sum of P&F	lines 40	000 thr	ough 420	n																
4000		11113 111	e is calculated. Equals sum of t at	111103 40	000 1111	ough +20	0.																
4700 A	uthor	ity to b	orrow (+)																				
47007	utiloi		Current-Year Borrowing Authority																				
4700	+	4141		D	E						D						U						
4700		4440	Realized	_	Е						_												
4700	-	4143	Reductions of Borrowing Authority	С	E						D						U						
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4/35 A	utnor		orrow permanently rescinded (+)																				
4735	-	4392	Rescission - New Budget Authority	С	Е	В					D						U						
					_																		
			Authority Permanently Unavailable																				
4735	-	4396	for Obligation Pursuant to Public	С	E	В					D						U						
			Law																				
4790 A	uthor	ity to b	orrow (total discretionary) (+)																				
4790			e is calculated. Equals sum of P&F	lines 47	700 thr	ough 473	5.																
4900 C	ontra	ct auth	ority (+)																				-
			Current-Year Contract Authority	_							_												-
4900	+	4131	Realized	D	Е						D						U						
			Reductions of Contract Authority																				
4900	-	4133	reductions of Contract Authority	С	E						D						U						
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4025.0		-441-																					
4935 C	ontra	ct auth	ority permanently reduced (-)																				
4935	-	4392	Rescission - New Budget Authority	С	E	С					D						U						
			Authority Permanently Unavailable	_		_					_												
4935	-	4396	for Obligation Pursuant to Public	С	E	С					D						U						
			Law																				
4936 U	nobli	gated b	alance permanently reduced (-)																				
4936	-	4393	Rescission - Prior-Year	С	Е	С					D						U						
4945 P	ortion	n preclu	ided from obligation (limitation or	n obliga	tions)	(-)																	
			Receipts and Appropriations																				
4945	-	4397	Temporarily Precluded from	С	Е	С					D						U						
			Obligation																				
			Receipts and Appropriations																				
4945	+		Temporarily Precluded from	С	В	С					D						U						
4940	т	4391	Obligation	C	ь	C					D						U						
4000 0	ont	ot auth	ority (total discretionary) (+)																				
	ontra			lines 4	200 +-	ough 404	_								-							-	
4990	ļ	i nis iir	e is calculated. Equals sum of P&F	imes 49	ยบบ เทา	ougn 494	o.																
5000			27 (1)																				
5000 R				_	_																		
5000	+	4150	Reappropriations	D	Е						D						U						
		L																					
5035 R	eapp	ropriati	on permanently reduced (-)																				
5035	۱.	4392	Rescission - New Budget Authority	С	Е	R					D						U						
0000						-11					ט						J						
			Authority Permanently Unavailable																				
5035	-	4396	for Obligation Pursuant to Public	С	E	R					D						U						
			Law																				
5300 R	eapp	ropriati	on (total) (+)																				
5300			e is calculated. Equals sum of P&F	lines 50	000 thr	ough 503	5.																
			4																				

		ogran	land Financing (P&F) Sche	aule i		cui Aci	uui ooiu					,							. A O T O III C		44		
P&	F		USSGL Account							ount Attr					1				ACISIIS	Supplied A			
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer		Avail-	Expir-		Fin
Line	Line				Begin		Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct
No.	Sign		Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
5500 A	dvand		opriation (+)																				
5500	+		Debt Liquidation Appropriations	D	E	D					D						U					1/3/4	
5500	+		Loan Subsidy Appropriation	D	Е	D					D						C					1/3/4	
FF00		4447	Loan Administrative Expense	D	Е	D					7						- 11					4/0/4	
5500	+	4117	Appropriation	D	E	D					D						U					1/3/4	
5500	+	4119	Other Appropriations Realized	D	Е	D					D						U					1/3/4	
			'' '																				
5520 A	dvand	ce appr	opriation (special fund) (+)																				
			Appropriations Trust or Special																				
5520	+	4114	Fund Receipts	D	E	D					D						U					2	
			Rescinded Amounts Appropriated																				
			in Special and Trust TAFS																				
5520	-		Designated by Treasury as	С	Е	D					D						U					2	
			"Available"																				
			Rescinded Amounts Appropriated																				
5520	+	4384	in Special and Trust TAFS	С	В	D					D						U					2	
			Designated by Treasury as	-	_	_					_											_	
			"Available"																				
5526 A	dvand	ce appr	opriation (trust fund) (+)																				
FF00		4114	Appropriations Trust or Special	D	Е	D					D						U					7/8	
5526	+	4114	Fund Receipts	U	E	D					U						U					7/8	
			Rescinded Amounts Appropriated																				
			in Special and Trust TAFS																				
5526	-		Designated by Treasury as	С	E	D					D						U					7/8	
			"Available"																				
			Rescinded Amounts Appropriated																				
5526	+		in Special and Trust TAFS	С	В	D					D						U					7/8	
			Designated by Treasury as																				
			"Available"																				
5535 A	dvand		opriation permanently reduced (-)																			
5535		4392	Rescission - New Budget Authority	С	Е	D					D						U						
5555	_)		D					D						O						
			Authority Permanently Unavailable																				
5535	-	4396	for Obligation Pursuant to Public	С	E	D					D						U						
			Law																				
5537 A	dvand	ce appr	opriation temporarily reduced (-)																				
			Rescission - New Budget Authority																				
			- Special and Trust TAFS																				
5537	-	4382	Designated by Treasury as	С	E	D					D						U						
			"Available"																				
			Authority Permanently Unavailable																				
			for Obligation Pursuant to Public																				
5537	-	4386	Law - Special and Trust TAFS	С	E	D					D						U						
			Designated by Treasury as																				
			"Available"																				
5590 A	dvand	ce appr	opriation (total discretionary) (+)																				
5590			e is calculated. Equals sum of P&F		500 thr	ough 553	7.																
				50 50																			
6000 A	ppror	oriation	(+)											1									
6000	+		Debt Liquidation Appropriations	D	Е	Р					М			l			U					1/3/4	
	\vdash		Liquidation of Deficiency -			-								 									
6000	+			D	E						M						U					1/3/4	
0000	<u> </u>		Appropriations	_	_	_								 			- 11					1/0/4	
6000	+		Loan Subsidy Appropriation	D	Е	Р					М			ļ			U					1/3/4	
6000	+	4117	Loan Administrative Expense	D	Е	Р					М			1			U					1/3/4	
			Appropriation																				
6000	+	4118	Reestimated Loan Subsidy	D	Е						М						U					1/3/4	
	لـــٰــا		Appropriation																				
6000	+	4119	Other Appropriations Realized	D	Е	Р					M						U					1/3/4	
				-																			

		og. u.i.	and Financing (P&F) Sche	uule I	1101 1	cai Act	uai Oolui					1											
P&	Ι.		USSGL Account			1				ount Attr									ACTS II S	Supplied A		-	
								Avail-	Trans.	Bor-	BEA	Year	Dir.	_Dir.	Ad-	_		Transfer		Avail-	Expir-		Fin
Line	Line				Begin		Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Туре	Ind.
6000	+	4122	Authority Adjusted for Interest on Public Debt Securities	D	Е												U					1	
6000	-	4122	Authority Adjusted for Interest on Public Debt Securities	D	В												U					1	
6000	+		Loan Modification Adjustment Transfer Appropriation	D	Е						М						U					1/3/4	
6000	+		Appropriation to Liquidate Contract Authority	D	Е						М						U					1/3/4	
6000	+	/301	Adjustments To Indefinite No-Year Authority	D	Е						М						U					1/3/4	
			, <u></u>																				
6020 A	pprop	riation	(special fund) (+)																				
6020	+	1111	Appropriated Trust or Special Fund Receipts	D	Е	Р					М						U					2	
6020	+	1120	Appropriation to Liquidate Contract Authority	D	Е						М						U					2	
			Rescinded Amounts Appropriated																				
6020	-	4004	in Special and Trust TAFS Designated by Treasury as "Available"	С	E						М						U					2	
6020	+	4204	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В						М						U					2	
6020	-		Receipts Unavailable for Obligation Upon Collection	С	Е						М						U					2	
6020	+		Receipts Unavailable for Obligation Upon Collection	С	В						М						U					2	
6026 A	pprop		(trust fund) (+)																				
6026	+	4114	Appropriated Trust or Special Fund Receipts	D	Е	Р					М						U					7/8	
6026	+	4123	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded	D	E	Р					М						J					7/8	1
6026	1	1121	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable - Rescinded	O	E						М						C					7/8	
6026	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	E	К					М						U					7/8	
6026	-	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	В	К					М						U					7/8	
6026	-	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	С	E						М						U					7/8	
6026	+	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	С	В						М						U					7/8	
6026	+	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers In	D	E						М						U					7/8	
6026	-	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers Out	С	E						М						U					7/8	
6026	+	/13g	Appropriation to Liquidate Contract Authority	D	Е						М						U					7/8	

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P&	F		USSGL Account					USS	GL Acc	ount Attr	ibutes								ACTS II S	Supplied A	ttributes		
Line No.	Line Sign	No.	Title	Debit/ Credit			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	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
6026	-		Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	E	.,,,,,	2011			304.00	M	5,1	7.9).	71000	9	0	U			.,,,,,		7/8	
6026	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В						М						U					7/8	
6026	-	4394	Receipts Unavailable for Obligation Upon Collection	С	Е						М						U					7/8	
6026	+	4394	Receipts Unavailable for Obligation Upon Collection	С	В						М						U					7/8	
			(
6028 A	pprop +	4157	(unavailable balances) (+) Authority Made Available from Receipt or Appropriation Balance Previously Precluded from Obligation	D	E						М						U						
									ļ														
6035 A 6035	pprop -	4392	permanently reduced (-) Rescission - New Budget Authority	С	Е	Р					M						U						
6035	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	Е	Р					М						U						
6036 U	nobli	gated k	palance permanently reduced (-)																				
6036	-		Rescission - Prior-Year	С	Е	Р					М						U						
6037 A	pprop	riation	temporarily reduced (-)																				
6037		4382	"Available"	С	E	Р					М						J						
6037	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	С	E	Р					М						U						
C020 II									1														
6038 U	nobii	gated i	Rescission - Prior-Year - Special																				
6038	-	4383	and Trust TAFS Designated by Treasury as "Available"	С	Е	Р					М						U						
604E D	ortic:	nraal	ided from obligation ()		\vdash				<u> </u>					 						-			
6045 P	-		Receipts and Appropriations Temporarily Precluded from Obligation	С	E	Р					М						U						
6045	+	4397	Receipts and Appropriations Temporarily Precluded from Obligation	С	В	Р					М						U						
		<u> </u>			ļ				 														
	ortior	applie	ed to repay debt (-)																				
6047	-	4146	Actual Repayments of Debt, Current-Year Authority	С	Е	Р					M						U						
6048 P	ortion	applia	ed to liquidate deficiencies (-)						 														
6048	-	4112	Liquidation of Deficiency - Appropriations	D	Е						М						U						
		<u>applie</u>	ed to liquidate contract authority (
6049	-	4135	Contract Authority Liquidated	С	Е	Р					M						U			L			

		ogran	land Financing (P&F) Sche	uule i	1101 1	eai Aci	uai Ooiu					9							. A O.T.O. III C		44		-
P8	(F		USSGL Account							ount Attr									ACISIIS	Supplied A			
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer		Avail-	Expir-		Fin
	Line			Debit/			Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance		TAFS	To	Def.	ability	ation	Fund	Acct
No.	Sign		Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
6049	_		Contract Authority to be Liquidated	С	Е						М						U						
			by Trust Funds	_																			
6049	+		Contract Authority to be Liquidated	С	В						М						U						
			by Trust Funds	_																			
6053 P	ortion	substi	tuted for borrowing authority (-)																				
6053	_	4140	Substitution of Borrowing Authority	С	Е	Р					М						U						
			,		_	· ·											, in the second						
6100 T	ransfe		other accounts (-) [xx-xxxx]																				
			Allocations of Realized Authority -	_	_																		
6100	-		To Be Transferred from Invested	С	E	K					М		##	####			U	T					
			Balances																				
			Allocations of Realized Authority -	_	_													_					
6100	+		To Be Transferred from Invested	С	В	K					М		##	####			U	Т					
			Balances																				
			Allocations of Realized Authority -																				
6100	-		Transferred from Invested	С	Е						М		##	####			U	T					
			Balances																				
			Allocations of Realized Authority -																				
6100	-		Not To Be Transferred from	С	Е						М		##	####			U	T					
			Invested Balances - Rescinded																				
6100	-	4170	Transfers - Current-Year Authority	С	Е	Р					M		##	####			U	T					
6100	_	4172	Transfers - Current-Year Authority	С	Е						М		##	####			U	Т					
0100			Payable		_						.*.		""	,,,,,,,			Ŭ						
6100	+	4172	Transfers - Current-Year Authority	С	В						М		##	####			U	Т					
0100	·		Payable	0							IVI		m	mmm			0	'					
			Non-Allocation Transfers of																				
6100	-	4173	Invested Balances - Transferred	С	E						М		##	####			U	Т					
			Allocation Transfers of Current-																				
6100	-		Year Authority for Non-Invested	С	E	Р					M		##	####			U	Т					
			Accounts																				
6200 T	ransfe		om other accounts (+) [xx-xxxx]																				
			Allocations of Realized Authority -																				
6200	+		To Be Transferred from Invested	D	E	K					M		##	####			U	F					
			Balances																				
			Allocations of Realized Authority -																				
6200	-		To Be Transferred from Invested	D	В	K					M		##	####			U	F					
			Balances																				
			Allocations of Realized Authority -																				
6200	+	4167	Transferred from Invested	D	E						M		##	####			U	F					
			Balances																				
I			Allocations of Realized Authority -						1					1						1			
6200	+		Not To Be Transferred from	D	Е						M		##	####			U	F					
L			Invested Balances - Rescinded						<u> </u>		L			<u> </u>					<u></u>	<u> </u>			
6200	+	4170	Transfers - Current-Year Authority	D	Е	Р					М		##	####			U	F					
6200		4171	Transfers - Current-Year Authority	D	г	ν					B 4		4444	####			U	F					
6200	+	4171	Receivable	ט	E	K					М		##	####			U	-					
6200		4474	Transfers - Current-Year Authority	_	Р	V					B 4		μп	шини			11	_					
6200	-	4171	Receivable	D	В	K					М		##	####			U	F					
			Non-Allocation Transfers of																				
6200	+		Invested Balances - Transferred	D	Е						М		##	####			U	F					
I																							
			Allocation Transfers of Current-																				
6200	+		Year Authority for Non-Invested	D	Е	Р					М		##	####			U	F					
			Accounts																				
6250 A	ppror		(total mandatory) (+)						1					1									
6250			e is calculated. Equals sum of P&F	lines 60	000 thr	ough 620	0.																
6300 F	Reappr	opriation	on (+)																				
6300	+	4150	Reappropriations	D	Е						М						U						
			on permanently reduced (-)																				
	, p p .	p	. ,						·														

		ogran	and Financing (P&F) Sche	uule r	1101 1	ear Act	uai Coiu																
P8	(F		USSGL Account							ount Attr			·		1				ACISIIS	Supplied A			
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	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	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
			Rescission - New Budget Authority	С	Е	R							- O7		Ŭ					,,		,	
6335	-		Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	E	R					M						U						
6390 R	Reappi	opriati	on (total mandatory) (+)																				
6390			e is calculated. Equals sum of P&F	lines 63	300 thre	ouah 633	5.																
							-																
6500 A	dvand	ce appr	opriation (+)																				
6500	+		Debt Liquidation Appropriations	D	E	D					М						U					1/3/4	
6500	+	4115	Loan Subsidy Appropriation	D	Е	D					M						U					1/3/4	
6500	+	4117	Loan Administrative Expense Appropriation	D	Е	D					М						U					1/3/4	
6500	+	4119	Other Appropriations Realized	D	E	D					M						U					1/3/4	
	لــــا																						
6526 A	dvand		opriation (trust fund) (+)						 														
6526	+	4114	Appropriations Trust or Special Fund Receipts	D	Е	D					М						U					7/8	
6526	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	E	D					М						U					7/8	
6526	+		Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	D					M						U					7/8	
6535 A	dvand	ce appr	opriation permanently reduced (-)																			
6535	-	4392	Rescission - New Budget Authority	С	Е	D					М						U						
6535	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	E	D					М						U						
6537 A 6537	dvand -	4200	opriation temporarily reduced (-) Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	С	E	D					М						U						
6537	,	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	С	E	D					М						U						
6500 4	dvan	00 200	opriation (total mandatory) (+)					-	}				-	-						 			
6590 A	uvail		e is calculated. Equals sum of P&F	lines s	500 thr	rough 653	R7		1				-										
0030		THIS III	ic is calculated. Equals sulfi 01 PAF	111162 0	JUU IIII	ough 000	,, .		1											 			
6610 C	ontra	ct auth	ority (+)						 														
			Current-Year Contract Authority						1														
6610	+	4131	Realized Reductions of Contract Authority	D	E						М						U						
6610	-	4133		С	Е						М						U						
6635 C	ontra	ct auth	ority permanently reduced (-)						1														
	J		Rescission - New Budget Authority	-		_			1														
6635				С	Е	С			<u></u>		М		<u> </u>				U						
6635	-		Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	Е	С					М						U						

		ogran	and Financing (P&F) Sche	uule F	1101 1	eai Aci	uai Coiu					1											
P&	F		USSGL Account							ount Attr									ACTS II S	Supplied A			
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer		Avail-	Expir-		Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct
	Sign		Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
6661 Tı	ransfe		o other accounts (-) [xx-xxxx]																				
6661	-		Transfers of Contract Authority	С	Е						M		##	####			C	Т					
6661	+	4137	Transfers of Contract Authority	С	В						М		##	####			U	Т					
6662 Tu	ransfe	erred fr	om other accounts (+) [xx-xxxx]																				
6662			Transfers of Contract Authority	D	Е						М		##	####			U	F					
	•																-						
6662	-	4137	Transfers of Contract Authority	D	В						M		##	####			U	F					
	ontra		ority (total mandatory) (+)																				
6690		This lin	ne is calculated. Equals sum of P&F	lines 6	610 thr	ough 666	2.																
6710 A	uthor		orrow (+)																				
6710	+	4141	Current-Year Borrowing Authority	D	Е					P/T	М						U						
			Realized																				
6710	-	4143	Reductions of Borrowing Authority	С	Е					P/T	M						U						
6716 A	uthor		orrow (12 U.S.C. 2281-96) (+)																				
6716	+	4141	Current-Year Borrowing Authority	D	Е					F	М						U						
	·		Realized							·													
6716	-	4143	Reductions of Borrowing Authority	С	E					F	M						U						
6735 A	uthor	ity to b	orrow permanently rescinded (-)																				
6735		1302	Rescission - New Budget Authority	С	Е	В					М						U						
0700					_	Ь					IVI						U						
			Authority Permanently Unavailable																				
6735	-	4396	for Obligation Pursuant to Public	С	E	В					M						U						
			Law																				
6790 A	uthor	ity to b	orrow (total mandatory) (+)																				
6790		This lin	ne is calculated. Equals sum of P&F	lines 6	710 thro	ough 673	5.																
6800 S	pendi	ng Aut	hority from offsetting collections	(cash)	(+)																		
0000		4212	Liquidation of Deficiency -	D	Е						D						C						
6800	+	4212	Offsetting Collections	D	E						U						U						
0000		4000	Unfilled Customer Orders With	D	٦	1/)												
6800	+	4222	Advance	D	Е	K					D						U						
			Unfilled Customer Orders With	_	_						_												
6800	-	4222	Advance	D	В	K					D						U						
			Reimbursements and Other	_	_						_												
6800	+	4252	Income Earned - Collected	D	Е						D						U						
0055		40	Appropriation Trust Fund	_					 		_												
6800	+	4255	Expenditure Transfers - Collected	D	Е						D						U						
0055		40	Actual Collections of	_					1		_			1									
6800	+	4260	"governmental-type" Fees	D	Е						D						U						
			Actual Collections of Business-	_	_						_												
6800	+	4261	Type Fees	D	Е						D						U						
			Actual Collections of Loan																				
6800	+	4262	Principal	D	E						D						U						
			Actual Collections of Loan Interest																				
6800	+	4263	. iolaa oonoonono oi Louii interest	D	E						D						U						
6800	+	4264	Actual Collections of Rent	D	Е						D						U						
			Actual Collections From Sale of						 													-	
6800	+	4265	Foreclosed Property	D	E						D			1			U						
			Other Actual Business-Type						 					 									
6800	+		Collections from Non-Federal	D	Е						D						U						
6800	+	4200		D	=						U			l			U						
\vdash			Sources						 					-	\vdash							-	
			Other Actual "governmental-type"			l					D						U						
0000				_									i e										
6800	+		Collections from Non-Federal	D	E						U						U						
6800	+	4267	Collections from Non-Federal Sources	D	E						D												
6800 6800	+	4267	Collections from Non-Federal	D D	E						D						U						

		ogran	and Financing (P&F) Sche	uuic i	1101 1	cai Act	uai Ooiu					1											
P8	(F		USSGL Account							ount Attr									ACISIIS	Supplied A			
Line No.	Line Sign	No.	Title	Debit/ Credit		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	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
6800	+		Interest Collected From Treasury	D	E	Туре	Law	Tillie	1101	Source	D D	DA	Agy.	ACCI.	Tiag	Clion	U	110111	i iag	туре	1 lag	Туре	mu.
6800	+	4275	Actual Collections From Liquidating Fund	D	Е						D						U						
6800	+	4276	Actual Collections From Financing Fund	D	Е						D						U						
6800	+	4277	Other Actual Collections - Federal	D	Е						D						U						
6800	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E						D						U						
6800	+		Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E						D						U						
6810.0	hang	o in une	collected customer payments from	m Fodor	al con	reas (une	avnirod)																
6810	+		Unfilled Customer Orders Without Advance	D	E	K	expireu)		F/E		D						U						
6810	-	4221	Unfilled Customer Orders Without Advance	D	В	К			F/E		D						U						
6810	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	Е	К					D						U						
6810	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	В	К					D						U						
6810	+	4251	Reimbursements and Other Income Earned - Receivable	D	Е	К			F/E		D						U						
6810	-	4251	Reimbursements and Other Income Earned - Receivable	D	В	К			F/E		D						U						
6810	+	4281	Actual Program Fund Subsidy Receivable	D	Е						D						U						
6810 6810	-	4281	Actual Program Fund Subsidy Receivable Interest Receivable From Treasury	D D	B E						D D						U						
6810	т .		Interest Receivable From Treasury	D	В						D						U						
6810	+	4285	Receivable From the Liquidating Fund	D	E						D						U						
6810	-	4285	Receivable From the Liquidating Fund	D	В						D						U						
6810	+	4286	Receivable From the Financing Fund	D	Е						D						U						
6810	-	4286	Receivable From the Financing Fund	D	В						D						U						
6810	+		Other Federal Receivables	D	E	K					D						U						
6810	-	4287	Other Federal Receivables	D	В	K			-		D			1			U						
6826 5	rom o	ffeettin	g collections (unavailable balanc	OS) (±)										1								-	
6826	+		Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded	D	E	S					D						U						
6826	+	4130	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	D	E						D						U						
6826	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	E	S					D						U						
6826	+	4004	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	S					D						U						

_		ogran	n and Financing (P&F) Sche	aule P	rior t	ear Act	uai Coiu					3											
P&	ιF		USSGL Account			1				ount Attr						1			ACTS II S	Supplied A		-	
				D - 1-14/	D	A 41-	D. A.C.	Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-	F	TAF0	Transfer	D. f	Avail-	Expir-	F	Fin
Line	Line		T'41 -	Debit/			Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	То	Def.	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
6927.0	`onito	tropof	er to general fund (-)																				
6627 C	арна	transi	Actual Capital Transfers to the																				
6827		1151	General Fund of the Treasury,	С	Е						D						U						
0027	-	4151	Current-Year Authority	C							D						U						
			Current-Teal Authority																				
6833 P	ortion	applie	ed to liquidate deficiencies (-)																				
	0		Liquidation of Deficiency -	_	_						_												
6833	-	4212	Offsetting Collections	D	Е						D						U						
			,																				
6837 P	ortion	tempo	prarily reduced (-)																				
			Rescission - New Budget Authority																				
6027		4382	- Special and Trust TAFS	С	Е	s					D						U						
6837	-	4302	Designated by Treasury as	C		ં					U						U						
			"Available"																				
			Authority Permanently Unavailable																				
6837		4386	for Obligation Pursuant to Public	С	Е	s					D						U						
0037	_	4300	Law - Special and Trust TAFS	C	_	3					Ь						U						
			Designated by Treasury as																				
			"Available"																				
6845 P	ortion		uded from obligation (limitation or	n obliga	tions)	(-)																	
6845	_	4398	Offsetting Collections Temporarily	С	Е						D						U						
		.	Precluded from Obligation												1								
6845	+	4398	Offsetting Collections Temporarily	С	В						D						U						
			Precluded from Obligation																				
6947 D	ortion	annlic	l ed to repay debt (-)																				
	Ortion	Таррпе	Actual Repayments of Debt,																				
6847	-	4146	Current-Year Authority	С	E	S					D						U						
			Current Tour Additionty																				
6849 P	ortion	applie	ed to liquidate contract authority (-)																			
6849	-		Contract Authority Liquidated	C	Е	S					D						U						
0010		1100	Contract / Idinority Enquidated		_																		
6853 P	ortion	1 subst	ituted for borrowing authority (-)																				
			Substitution of Borrowing Authority	-	_	_																	
6853	-	4140		D	Е	S					D						U						
6861 T	ransf		o other accounts (-) [xx-xxxx]																				
6861		4170	Transfers - Current Year Authority	С	Е	S					D		##	####			U	T					
6861		4175	Allocation Transfers of Current	С	Е	S					D		##	####			U	Т					
0001		41/3	Year Authority			3					ט		##	*******			J	1					
		erred fr	om other accounts (+) [xx-xxxx]																				
6862	+	4170	Transfers - Current Year Authority	D	Е	S					D		##	####			U	F					
		I	Allocation Transfers of Current-	_							_												
6862	+	4175	Year Authority for Non-Invested	D	Е	S					D		##	####			U	F					
			Accounts												.								
2000			hade from the college	(4 - 4																			
	pendi	Ing auti	hority from offsetting collections	total di	scretic	onary) (+)								1								
6890		i nis iir	ne is calculated. Equals sum of P&F	ines 68	วบบ เทก	ougn 686	۷.		 														
6000.0	ma	n a A - 1	houity from offoottion collections	(eech)	(+)				 						1								
	pend	ing Aut	hority from offsetting collections	(casn) (-	-								
6900	+	4212	Liquidation of Deficiency - Offsetting Collections	D	Е						M						U						
\vdash		-	Offsetting Collections						 						-								
6900	+	4222	Unfilled Customer Orders With Advance	D	Е	K					M						U						
		 	Unfilled Customer Orders With	-		-			1					1	1								
6900	-	4222	Advance	D	В	K					M						U						
			Reimbursements and Other						 						1								
6900	+	4252	Income Earned - Collected	D	Е						M						U						
-	I		moonic Larrica - Collected						l					1	1				L		l		

		- g	rand i mancing (Fai) Sche													_		_			-		
P&	F		USSGL Account					USS		ount Attr	ibutes								ACTS II S	Supplied A	ttributes		
Line	Line				Begin		Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance	Fun-	TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
No.	Sign		Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Type	Ind.
6900	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Е						М						U						
6900	+	4260	Actual Collections of "governmental-type" Fees	D	Е						М						U						
6900	+	4261	Actual Collections of Business- Type Fees	D	Е						М						U						
6900	+	4262	Actual Collections of Loan Principal	D	Е						М						U						
6900	+	4263	Actual Collections of Loan Interest	D	Е						М						U						
6900	+	4264	Actual Collections of Rent	D	Е						М						U						-
6900	+	4265	Actual Collections From Sale of Foreclosed Property	D	Е						М						U						
			Other Actual Business-Type																				-
6900	+		Collections from Non-Federal Sources	D	Е						М						U						
6900	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	E						М						U						
6900	+	4271	Actual Program Fund Subsidy Collected	D	Е						М						U						
6900	+	4273	Interest Collected From Treasury	D	Е						М						U						
6900	+	4275	Actual Collections From Liquidating Fund	D	Е						М						U						
6900	+	4276	Actual Collections From Financing Fund	D	Е						М						U						
6900	+	4277	Other Actual Collections - Federal	D	Е						М						U						
			Downward Adjustments of PY																				
6900	+	4872	Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	Е						М						U						
6900	+		Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E						М						U						
			,																				
6910 C	Chang	e in un	collected customer payments fro	m Fede	ral sou	rces (un	expired)																
6910	+	4221	Unfilled Customer Orders Without Advance	D	Е	К			F/E		М						U						
6910	-	4221	Unfilled Customer Orders Without Advance	D	В	К			F/E		М						U						
6910	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	Е	К					М						U						
6910	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	В	К					М						U						
6910	+	4251	Reimbursements and Other Income Earned - Receivable	D	Е	К			F/E		М						U						
6910	-	4251	Reimbursements and Other Income Earned - Receivable	D	В	К			F/E		М						U						
6910	+	4281	Actual Program Fund Subsidy Receivable	D	Е						М						U						
6910	-	4281	Actual Program Fund Subsidy Receivable	D	В						М						U						
6910	+		Interest Receivable From Treasury	D	Е						М						U						
6910			Interest Receivable From Treasury	D	В						М						U						
6910	+	4285	Receivable From the Liquidating Fund	D	Е						М						U						
6910	-	4285	Receivable From the Liquidating Fund	D	В						М						U						
6910	+	4286	Receivable From the Financing Fund	D	Е			_		_	М						U	_					

		ogran	and Financing (P&F) Sche	uule i	1101 1	cai Aci	tuai Ooiu					1				_							
P&	F		USSGL Account			1	ı			ount Attr									ACTS II S	Supplied A			
Line	Line				Begin		Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance	Fun-	TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
No.	Sign	No.	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
6910	-	4286	Receivable From the Financing Fund	D	В						М						U						
6910	+		Other Federal Receivables	D	E	K					M						U						
6910	-	4287	Other Federal Receivables	D	В	K					М						U						
6026 E		ffo ottiv	g collections (unavailable balanc	20) (+)																			
0920 F	roin c	nisettii	Amounts Appropriated from	es) (+)																			
6926	+	4123	Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded	D	E	S					М						U						
6926	+	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	D	Ш						М						C						
6926	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	Ш	8					М						C						
6926	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	S					М						U						
6927 C	apita	transf	er to general fund (-)																				
6927	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	С	Е						М						U						
coaa D		!!.	d to limited to deficiencies ()																				
	Ortioi	аррпе	Liquidate deficiencies (-) Liquidation of Deficiency - Offsetting Collections																				
6933	-	4212	Offsetting Collections	D	Е						М						U						
6937 P	ortion	tempo	prarily reduced (-)																				
6937	-	4382	Rescission - New Budget Authority	С	E	S					М						U						
6937	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	С	E	S					М						U						
6945 P	ortior	preclu	ided from obligation (limitation or	n obliga	tions)	(-)																	
6945	-	4398	Offsetting Collections Temporarily Precluded from Obligation	С	E						М						U						
6945	+	4398	Offsetting Collections Temporarily Precluded from Obligation	С	В						М						U						_
60/7 D	ortic	annlia	ed to ropay dobt ()																				
	oi tiol		Actual Repayments of Debt,																				
6947	-	4146	Current-Year Authority	С	Е	S					М						U						
6949 P	ortion	applic	l ed to liquidate contract authority (-)																			
6949 F	-		Contract Authority Liquidated	-) C	Е	S					М						U						
COE2 D	outic:	aubat	ituted for borrowing authority (-)																				
6953 P	ortior -		Substitution of Borrowing Authority	D	Е	S					М						U						
			46																				
6961 T	ransf	erred to	o other accounts (-) [xx-xxxx]				<u> </u>		<u> </u>					<u> </u>									

		ogran	and Financing (P&F) Sche	uule P	1101 1	ear Ac	luai Coiu					9											
P&	F		USSGL Account			1	1			ount Attr		1			1				ACTS II S	Supplied A			
I I				_				Avail-	Trans.	Bor-	BEA	Year	Dir.	_Dir.	Ad-	l _		Transfer		Avail-	Expir-		Fin
Line	Line			Debit/			Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance		TAFS	То	Def.	ability	ation	Fund	Acct
No.	Sign		Title	Credit	End		Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
6961	-	4170	Transfers - Current Year Authority	С	Е	S					М		##	####			U	Т					
0001		4475	Allocation Transfers of Current-	_	_								ш.	шини				_					
6961	-	41/5	Year Authority for Non-Invested	С	Е	S					М		##	####			U	Т					
			Accounts																				
6962 T	ranef	orrod fr	om other accounts (+) [xx-xxxx]																				
6962	+		Transfers - Current Year Authority	D	Е	S					М		##	####			U	F					
			Allocation Transfers of Current																				
6962	+	4175	Year Authority	D	Е	S					М		##	####			U	F					
			, , , , , , , , , , , , , , , , , , ,																				
6990 S	pendi	ing aut	hority from offsetting collections	(total m	andato	ory) (+)																	
6990		This lir	ne is calculated. Equals sum of P&F	lines 69	900 thr	ough 696	2.																
	otal n		lget authority (gross) (-)																				
7000		This lir	ne is calculated. Equals sum of lines	s 4000 th	hrough	6990, ex	cluding sub	totals. Als	o equals	s line 2200	0.												
0114									ļ						ļ								
			ATED BALANCES	!					 				-	ļ	<u> </u>								
/240 O	oliga	tea bal	ance, start of year (+)	1					-				-	1	1								
7240	-	4221	Unfilled Customer Orders Without Advance	D	В	K			F/E								U/E						
7240		4225	Appropriation Trust Fund	D	В	K											U/E						
-	-		Expenditure Transfers - Reimbursements and Other																				
7240	-	4251	Income Earned - Receivable	D	В	K			F/E								U/E						
7240	-	4281	Actual Program Fund Subsidy Receivable	D	В												U/E						
7240	-	4283	Interest Receivable From Treasury	D	В												U/E						-
			Receivable From the Liquidating																				
7240	-	4285	Fund	D	В												U/E						
7240	1	4286	Receivable From the Financing Fund	D	В												U/E						
7240	-	4287	Other Federal Receivables	D	В	K											U/E						
7040		4801	Undelivered Orders - Obligations,	С	В												11/5						
7240	+	4801	Unpaid Delivered Orders - Obligations,	C	В												U/E						
7240	+	4901	Unpaid	С	В												U/E						
	Ļ																						
	otal n		igations (+)	1005					 				ļ										
7310	—	This lin	ne is calculated. Same as P&F line	1000.																			
7220 T	otal a	utleve	(gross) (-)			<u> </u>			 					1									
/320 T	otal 0		Undelivered Orders - Obligations	1					 				-										
7320	-	4802	Prepaid/Advanced	С	E												U/E						
7320	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В												U/E						
			Upward Adjustments of Prior-Year																				
7320	-	4882	Undelivered Orders - Obligations,	С	Е												U/E						
\vdash			Prepaid/Advanced						ļ						ļ								
7320	-	4902	Delivered Orders - Obligations, Paid	С	Е												U/E						
7320		4903	Authority Outlayed Not Yet	С	Е										1		U						
7 020		7303	Disbursed	<u>_</u> _	_												3						
7320	+	4903	Authority Outlayed Not Yet Disbursed	С	В												U						
			Upward Adjustments of Prior-Year																				
7320	-	4982	Delivered Orders - Obligations,	С	Е												U/E						
			Paid																				
7061 0	L			- ()-					ļ						ļ								
/331 0	oliga	tea bal	unfilled Customer Orders Without	s (-) [xx	-xxxx]	-			-				-	1	1							ŀ	
7331	+	4221	Advance	С	Е	Т			F/E				##	####			U/E	Т					
	ь—						·		·						1								

P&		9	LISSOL Assessment																A O T O II C		44		
Pa	Г		USSGL Account		1	1	ı			ount Attri									ACISIIS	Supplied A			
Line	Line	N-	Title		Begin		Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance	Fun-	TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
No.	Sign	No.	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
7331	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	С	Е	Т							##	####			U/E	Т					
	+	4251	Reimbursements and Other	С	Е	Т			F/E				##	####			U/E	Т					
7331			Income Earned - Receivable						. , _														
7331	+	4287	Other Federal Receivables	С	Е	Т							##	####			U/E	Т					
7331	-	4831	Undelivered Orders - Obligations Transferred, Unpaid Delivered Orders - Obligations	D	Е								##	####			U/E	Т					
7331	-	4931	Transferred, Unpaid	D	Е								##	####			U/E	T					
7332 O	hlinat	ed hal:	ance transferred from other accou	inte (+)	[vv_vv	vvl																	
7002 0	bliga		Unfilled Customer Orders Without																			$\overline{}$	
7332	-	4221	Advance Appropriation Trust Fund	D	E	Т			F/E				##	####			U/E	F					
7332	-	4225	Expenditure Transfers - Receivable	D	Е	Т							##	####			U/E	F					
		4251	Reimbursements and Other	D	Е	Т			F/E				44	####			LI/E	F					
7332	_		Income Earned - Receivable			ı			r/E				##				U/E						
7332	-		Other Federal Receivables	D	Е	Т							##	####			U/E	F					
7332	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	С	Е								##	####			U/E	F					
7332	+	4931	Delivered Orders - Obligations Transferred, Unpaid	С	Е								##	####			U/E	F					
7040 4	al!a4.		in a surface discount (mat)																				
/340 A	ajusti	ments	n expired accounts (net) Undelivered Orders - Obligations,																				
7340	+	4801	Unpaid Undelivered Orders - Obligations, Undelivered Orders - Obligations,	С	Е												E						
7340	-	4001	Unpaid Undelivered Orders - Obligations, Undelivered Orders - Obligations,	С	В												E						
7340	+	4002	Prepaid/Advanced Undelivered Orders - Obligations,	С	Е												E						
7340	-	4002	Prepaid/Advanced Downward Adjustments of Prior-	С	В												E						
7340	-	4871	Year Unpaid Undelivered Orders - Obligations, Recoveries	D	Е												Е						
7340	+		Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	С	Е												E						
			Unpaid Upward Adjustments of Prior-Year																				
7340	+	4882	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е												E						
7340	+	4901	Delivered Orders - Obligations, Unpaid	С	Е												E						
7340	-	4901	Delivered Orders - Obligations, Unpaid	С	В												E						
7340	+	4902	Delivered Orders - Obligations, Paid	С	Е												E						
7340	-	4971	Downward Adjustments of Prior- Year Unpaid Delivered Orders - Obligations, Recoveries	D	Е												Е						
7340	+		Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	С	Е												E						
7340	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations,	С	Е												E						
\vdash			Paid						-					-									
7345 P	ecove	ries of	prior year obligations (-)											-								\rightarrow	
7345 K	GCOVE		ne is calculated. Same as P&F line	2210 wi	th onno	osite sign		<u> </u>	<u> </u>													\rightarrow	
1040		11110 111	Sistematica. Same as i ai line i	, , , , , , , ,	оррс	Jone Sign		1						 								\rightarrow	
								l	I					l	L					1			

			rand i mancing (F&I) Scrie													_							
P8	٠F		USSGL Account					USS	GL Acc	ount Attr	ibutes							F	ACTS II S	Supplied A	ttributes		
	Line			Debit/			Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance	Fun-	TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
No.	Sign	No.	Title	Credit			Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
	hang	e in un	collected customer payments for	Federa	sourc	es (unex	pired)																
7400		This lin	ne is calculated. Equals sum of P&	lines 6	810 an	id 6910, v	with opposite	e sign.															
7410 C	hang		collected customer payments for	Federa	sourc	es (expir	ed)																
7410	-	4221	Unfilled Customer Orders Without Advance	D	Е	К			F/E								E						
7410	+	4221	Unfilled Customer Orders Without Advance	D	В	К			F/E								Е						
7410	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Е	К											E						
7410	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	В	К											E						
7410	-	4251	Reimbursements and Other Income Earned - Receivable	D	Е	К			F/E								Е						
7410	+	4251	Reimbursements and Other Income Earned - Receivable	D	В	К			F/E								E						
7410	-	4281	Actual Program Fund Subsidy Receivable	D	Е												E						
7410	+	4281	Actual Program Fund Subsidy Receivable	D	В												Е						
7410	-	4283	Interest Receivable From Treasury	D	Е												E						
7410	+	4283	Interest Receivable From Treasury	D	В												E						
7410	-	4285	Receivable From the Liquidating Fund	D	Е												E						
7410	+	4285	Receivable From the Liquidating Fund	D	В												Е						
7410	-	4286	Receivable From the Financing Fund	D	Е												E						
7410	+	4286	Receivable From the Financing Fund	D	В												Е						
7410	-		Other Federal Receivables	D	Е	K											Е						
7410	+	4287	Other Federal Receivables	D	В	K											Е						
7440 (Obliga		ance, end of year (+)																				
7440	-	4221	Unfilled Customer Orders Without Advance	D	Е	K/T			F/E								U/E						
7440	-	4225	Appropriation Trust Fund Expenditure Transfers - Reimbursements and Other	D	Е	K/T											U/E						
7440	-	4251	Income Earned - Receivable	D	Е	K/T			F/E								U/E						
7440	-	4281	Actual Program Fund Subsidy Receivable	D	E												U/E						
7440	-	4283	Interest Receivable From Treasury	D	Е												U/E						
7440	-	4285	Receivable From the Liquidating Fund	D	Е												U/E						
7440	-	4280	Receivable From the Financing Fund	D	E												U/E						
7440	-		Other Federal Receivables	D	Е	K/T								ļ			U/E						
7440	+	4801	Undelivered Orders - Obligations, Unpaid	С	Е												U/E						
7440	+	4031	Undelivered Orders - Obligations Transferred, Unpaid	С	Е												U/E						
7440	-	4871	Downward Adjustments of Prior- Year Unpaid Undelivered Orders - Obligations, Recoveries	D	Е												U/E						
7440	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	С	Е												U/E						

		ogran	and Financing (P&F) Sche	uule I	1101 1	cai Act	uai Oolu					1											
P8	F		USSGL Account							ount Attr									ACTS II S	Supplied A			
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	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	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
7440	+	4901	Delivered Orders - Obligations, Unpaid	С	Е	Турс	Lun	11110	1101	Course	mu.	D/ C	, 197.	71001.	riug	Otion	U/E	110111	riug	Турс	riug	Турс	ma.
7440	+	4931	Delivered Orders - Obligations	С	Е												U/E						
7440	_	4971	Transferred, Unpaid Downward Adjustments of Prior- Year Unpaid Delivered Orders -	D	Е												U/E						
			Obligations, Recoveries Upward Adjustments of Prior-Year		_												0,2						
7440	+	4981	Delivered Orders - Obligations, Unpaid	С	Е												U/E						
), DETAIL																				
8690 C	utlay		new discretionary authority (+)																				
8690	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е						D	NEW					U/E						
8690	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В						D	NEW					U/E						
8690	+	4902	Delivered Orders - Obligations, Paid	С	Е						D	NEW					U/E						
8693 C	utlav	s from	discretionary balances (+)																				
8693	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	E						D	BAL					U/E						
8693	1	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В						D	BAL					U/E						
8693	+	4902	Delivered Orders - Obligations, Paid	С	Е						D	BAL					U/E						
8693	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	E						D	BAL					U/E						
8693	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	С	Е						D	BAL					U/E						
8697 C	utlay		new mandatory authority (+) Undelivered Orders - Obligations,	С	E						М	NEW					U/E						
8697			Prepaid/Advanced Undelivered Orders - Obligations,	С	В						M	NEW					U/E						
8697	+	4902	Prepaid/Advanced Delivered Orders - Obligations,	С	E						M	NEW					U/E						
8697	+	4903	Paid Authority Outlayed Not Yet	С	E												U						
8697	-	4903	Disbursed Authority Outlayed Not Yet Disbursed	С	В												U						
8698 C	utlay	s from	mandatory balances (+)																				
8698	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е						М	BAL					U/E						
8698	-	4802	Prepaid/Advanced	С	В						М	BAL					U/E						
8698	+	4902	Delivered Orders - Obligations, Paid	С	E						М	BAL					U/E						
8698	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	E						М	BAL					U/E						
8698	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	С	Е						М	BAL					U/E						
	لببا	<u> </u>																					
	otal o		(gross) (+)	- 0000 1		0000			 					 									
8700		ı nıs lir	ne is calculated. Equals sum of line	s 8690 t	ırırough	8698.								l						l			

P&		ogran	USSGL Account	uuic i		ou. Act	uui oolui			ount Attr		<u> </u>						-	ACTO II C	م ادماله ما د	44 ul b 4		
P&			USSGL ACCOUNT		1							Voor	Di-	Dir	۸۸				ACIOIIS	Supplied A			Ein
Line	Lina			Dobi#/	Docin	Auth	Dublic	Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-	Eu-	TAFS	Transfer	Dof	Avail-	Expir-	Fund	Fin
	Line	NI.	T:0 -	Debit/			Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-		То	Def.	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
OFFSE	TC																						
		olloctic	ns from:												-								
8800 F																							
	euera		Liquidation of Deficiency -																				
8800	-	4212	Offsetting Collections	D	Е				F								U/E						
8800	-	4222	Unfilled Customer Orders With Advance	D	E	K			F/E								U/E						
8800	+	4222	Unfilled Customer Orders With Advance	D	В	K			F/E								U/E						
8800	-	4252	Reimbursements and Other Income Earned - Collected	D	Е				F/E								U/E						
8800	-		Appropriation Trust Fund Expenditure Transfers - Collected	D	E												U/E						
8800	-	4271	Actual Program Fund Subsidy Collected	D	Е												U/E						
8800	-	4275	Actual Collections From Liquidating Fund	D	Е												U/E						
8800	-		Actual Collections From Financing Fund	D	Е												U/E						
8800	-	4277	Other Actual Collections - Federal	D	Е												U/E						
			Downward Adjustments of PY																				
8800	-	4872	Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E												U/E						
8800	-	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E												U/E						
8820 In	iteres		deral securities (-)																				
8820	-	4273	Interest Collected From Treasury	D	Е												U					1/3/4/8	Х
8825 In	iteres		invested funds (-)																				
8825	-	4273	Interest Collected From Treasury	D	Е												U						D/G
8840 N	on-Fe	deral s	ources (-)																				
	J.1-1 E		Liquidation of Deficiency -																				
8840	-	4212	Offsetting Collections	D	Е				Х								U/E						
8840	-	4222	Unfilled Customer Orders With Advance	D	E	K			Х								U/E						
8840	+	4222	Unfilled Customer Orders With Advance	D	В	K			Х								U/E						
8840	-		Reimbursements and Other Income Earned - Collected	D	E				Χ								U/E						
8840	_	4261	Actual Collections of Business- Type Fees	D	Е												U/E						
8840	-		Actual Collections of Loan Principal	D	E												U/E						
8840	-	4263	Actual Collections of Loan Interest	D	Е												U/E						
8840	-		Actual Collections of Rent	D	Е												U/E						
8840	-	4265	Actual Collections from Sale of Foreclosed Property	D	E												U/E						
8840	-	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	E												U/E						
8845 O	ffsett	ing gov	ernmental collections (from non-	Federal	sourc	es) (-)																	

		ogran	and Financing (P&F) Sche	uule I		cui Act	uui Ooiu					1											
P&	F		USSGL Account							ount Attr									ACTS II S	Supplied A			
Line	Line	No	Title	Debit/ Credit	Begin End	Auth.	Public	Avail- ability	Trans.	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance	Fun-	TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
No.	Sign		Title Liquidation of Deficiency -	Credit	Ena	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
8845	-	4212	Offsetting Collections	D	Е				Е								U/E						
8845	-	4260	Actual Collections of "governmental-type" Fees	D	Е												U/E						
8845	-	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	Е												U/E						
	otal o	ffsettin	g collections (cash) (-)																				
8890		This lir	ne is calculated. Equals sum of P&F	lines 88	300 thro	ough 884	5.																
990E C	bone	in	collected customer payments fror	n Fadar	al aau	**************************************	avairad)																
8895	nange		ne is calculated. Equals sum of P&F				expireu)																
0033		11113 111	le is calculated. Equals sum of Fixi	111163 00	o io and	1 09 10.																	
8896 P	ortion	of offs	setting collections (cash) credited	to expi	red ac	counts																	
8896	+	4212	Liquidation of Deficiency - Offsetting Collections	D	Е												Е						
8896	+	4222	Unfilled Customer Orders With Advance	D	Е	К											E						
8896	-	4222	Unfilled Customer Orders With Advance	D	В	К											E						
8896	+	4252	Reimbursements and Other Income Earned - Collected	D	Е												E						
8896	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Е												E						
8896	+	4260	Actual Collections of "governmental-type" Fees	D	Е												E						
8896	+	4261	Actual Collections of Business- Type Fees	D	Е												Е						
8896	+	4262	Actual Collections of Loan Principal	D	Е												E						
8896	+	4263	Actual Collections of Loan Interest	D	Е												E						
8896	+	4264	Actual Collections of Rent	D	Е												E						
8896	+	4265	Actual Collections From Sale of Foreclosed Property	D	E												E						
8896	+	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	E												E						
8896	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	Е												E						
8896	+	4271	Actual Program Fund Subsidy Collected	D	Е												E						
8896	+	4273	Interest Collected From Treasury	D	Е												Е					1/3/4/8	
8896	+	4275	Actual Collections From Liquidating Fund	D	Е					_			_				E						
8896	+	42/6	Actual Collections From Financing Fund	D	Е												E						
8896	+		Other Actual Collections - Federal	D	Е												E						
8896	+		Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E												E						
8896	+		Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	Е												E						
			HORITY AND OUTLAYS																				
งลกก R	uaget	autno	rity (net) (+)											l	l			l		l			

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2003 Reporting

		ogran	n and Financing (P&F) Sche	<u>dule P</u>	rior Y	ear Act	tual Colu					<u>g</u>											
P&	F		USSGL Account					USS		ount Attr									ACTS II S	Supplied /	Attributes		
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End		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	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
8900	,		ne is calculated. Equals the sum of										- 57		- 5			-	- 3	71:-	- 5		
	utlay	s (net)							L <u>.</u>													\sqcup	
9000		This lin	ne is calculated. Equals the sum of	P&F line	s 8690	through	8698 minus	amounts o	n lines	8800 thro	ugh 884	15.										\longmapsto	
MEMO	RAND	IIM (N	I ON-ADD) ENTRIES																			\vdash	
			to reduction pursuant to P.L. 99-1	77 (+)																			
9110			plicable to prior year column of P&F		le.																		
	eques		pursuant to P.L. 99-177 (discreti																				
9180		Not ap	plicable to prior year column of P&F	scnedu	ie.																	\vdash	
9185 S	eaues	stration	l pursuant to P.L. 99-177 (mandate	orv) (+)																			
9185			plicable to prior year column of P&F		le.																		
9190 U	npaid		tions, end of year: Deficiency (+)																			\sqcup	
9190			ne is not required to be supported USSGL.																			1	
		by trie	055GL.																			\vdash	
9201 T	otal ir	nvestm	ents, start of year: Federal securi	ties: Pa	r value	(+)																	
			Investments in U.S. Treasury			,																	
9201	+		Securities Issued by the Bureau of the Public Debt	D	В												U						
9201	+	1620	Investments in Securities Other than the Bureau of the Public Debt Securities	D	В												U						
9201	+		Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	В												U						
9202 T	otal ir	vestm	ents, end of year: Federal securit	ies: Par	value	(+)																	
9202	+		Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	E												U						
9202	+		Investments in Securities Other than the Bureau of the Public Debt Securities	D	E												U						
9202	+		Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Е												U						
CONT		ALITUE	DITY																				
		AUTHO	DRITY balance, start of year: Contract au	ıthorit:										-						-		$\vdash \vdash \vdash$	
9301	וטטווי		ne is not required to be supported by		SGI															-		\vdash	
			and the second to the supported by																				
9302 l	Jnobli		balance, end of year: Contract au																				
9302			ne is not required to be supported by		SGL.																		
																						ЩТ	
	Obliga		ance, start of year: Contract auth		SC!																	┝	
9303		i nis iin	ne is not required to be supported by	rine US	OGL.									-						-		\longmapsto	
9304	Obliga	ted bal	ance, end of year: Contract autho	ority																-		\vdash	
9304			ne is not required to be supported by		SGL.																		
			,				·								•		•						

Please Note: Shaded attribute domain values are FACTS II supplied.

	•					USSGL A	ccount	Attributes/2					
	USSGL	USSGL Account	Debit/			Pub. Law			Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
Budo	etary Resour	res.											
Duug	l l l l l l l l l l l l l l l l l l l												
1	Budget Auth	nority:											
<u> </u>	Dauget Aut.												
1A	Annronriatio	ons Received											
1A	4111	Debt Liquidation Appropriations		Е		###-###						U	
1A	4112	Liquidation of Deficiency - Appropriations		E		###-###						U	
1A	4114	Appropriated Trust or Special Fund Receipts		E		###-###						U	
1A	4115	Loan Subsidy Appropriation		E		###-###						U	
1A	4117	Loan Administrative Expense Appropriation		E		###-###						U	
1A	4118	Reestimated Loan Subsidy Appropriation		E		###-###						U	
1A	4119	Other Appropriations Realized		E		###-###						U	
	4119	• • • • • • • • • • • • • • • • • • • •				###-###						U	4
1A		Authority Adjusted for Interest on Public Debt Securities		E		###-###						U	4
1A	4122	Authority Adjusted for Interest on Public Debt Securities		В	_							_	4
1A	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded		Е	Р	###-###						U	
1A	4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded		Е		###-###						U	
1A	4125	Loan Modification Adjustment Transfer Appropriation		Е		###-###						U	
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		Е		###-###						U/E	4
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В		###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		Е		###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		В		###-###						U/E	4
1A	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In		Е		###-###						U/E	
1A	4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out		Е		###-###						U/E	
1A	4138	Appropriation To Liquidate Contract Authority		Е		###-###						U/E	
1A	4150	Reappropriations		Е		###-###						U	
1A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		Е		###-###						U	
1A	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		Е		###-###						U	
1A	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"		Е		###-###						U	4
1A	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"		В		###-###						U	4
1A	4391	Adjustments to Indefinite No-Year Authority	D	Е		###-###						U	
1A	4394	Receipts Unavailable for Obligation Upon Collection	1	Е		###-###						U	4
1A	4394	Receipts Unavailable for Obligation Upon Collection	1	В		###-###			1			U	4

						USSGL A	ccount A	Attributes/2					1
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit					Rpt. Code		Time	Partner	Status/3	Info.
1B	Borrowing Au	thority							1				
1B -	4042	Estimated Indefinite Borrowing Authority		Е		###-###						U	5
1B -	4141	Current-Year Borrowing Authority Realized		Е		###-###			1			U	
									į.		Ţ		
1C	Contract Auth	ority							1				
1C -	4032	Estimated Indefinite Contract Authority		Е		###-###			1			U	5
1C	4131	Current-Year Contract Authority Realized		Е		###-###						U	
									1				
1D	Net Transfers	(+ or -)											
1D -	4137	Transfers of Contract Authority		Е		###-###			1			U/E	4
1D -	4137	Transfers of Contract Authority		В		###-###			1			U/E	4
1D -	4166	Allocations of Realized Authority - To Be Transferred From Invested		Е		###-###						U/E	4
1D -	4166	Balances Allocations of Realized Authority - To Be Transferred From Invested		В		###-###			ļ			U/E	4
4D	4407	Balances	<u> </u>	_						<u> </u>	-	U/E	
1D 4	4167	Allocations of Realized Authority - Transferred From Invested Balances		Е		###-###						U/E	
1D '	4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded		Е		###-###						U	4
1D -	4170	Transfers - Current-Year Authority		Е		###-###						U	
1D -	4171	Non-Allocation Transfers of Invested Balances - Receivable		Е		###-###						U/E	4
1D -	4171	Non-Allocation Transfers of Invested Balances - Receivable		В		###-###			1			U/E	4
1D -	4172	Non-Allocation Transfers of Invested Balances - Payable		Е		###-###						U/E	4
1D -	4172	Non-Allocation Transfers of Invested Balances - Payable		В		###-###						U/E	4
1D -	4173	Non-Allocation Transfers of Invested Balances - Transferred		Е		###-###						U/E	
1D -	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		Е		###-###						U	
									į.		Ţ		
1E	Other								į.		Ţ		
1E -	4120	Appropriations Anticipated - Indefinite		Е		###-###			į.		Ţ	U	5
1E -	4160	Anticipated Transfers - Current-Year Authority		Е		###-###			į.		Ţ	U	5
1E -	4165	Allocations of Authority - Anticipated From Invested Balances		Е		###-###						U	5
2	Unobligated B	Balance:											6
2A	Beginning of I	Period:							 				
2A	4122	Authority Adjusted for Interest on Public Debt Securities		В								U	
2A '	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В								U/E	
2A '	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		В								U/E	
2A	4136	Contract Authority To Be Liquidated by Trust Funds		В								U/E	
2A	4137	Transfers of Contract Authority		В								U/E	
2A -	4139	Contract Authority Carried Forward		В								U/E	

Line US\$ No Acc 2A 416 2A 417 2A 417 2A 420	66	USSGL Account Title	Debit/ Credit	_			Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
2A 416 2A 417 2A 417	66	Title	Credit	End/4									
2A 417 2A 417				Enu/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
2A 417 2A 417		AU (D 14.0 T. D. T. (15 1 1										U/E	
2A 417		Allocations of Realized Authority - To Be Transferred From Invested Balances		В								U/E	
	71	Transfers - Current-Year Authority - Receivable		В								U/E	
2A 420	72	Transfers - Current-Year Authority - Payable		В								U/E	
	01	Total Actual Resources - Collected		В								U/E	
2A 422	21	Unfilled Customer Orders Without Advance		В							F/E	U/E	
2A 422	22	Unfilled Customer Orders With Advance		В								U/E	
2A 422	25	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	
2A 425	51	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	
2A 428	81	Actual Program Fund Subsidy Receivable		В								U/E	
2A 428	83	Interest Receivable From Treasury		В								U/E	
2A 428	85	Receivable From the Liquidating Fund		В								U/E	
2A 428	86	Receivable From the Financing Fund		В								U/E	
2A 428	87	Other Federal Receivables		В								U/E	
2A 438		Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"		В								U/E	
2A 439	94	Receipts Unavailable for Obligation Upon Collection		В								U/E	
2A 439	97	Receipts and Appropriations Temporarily Precluded From Obligation		В								U/E	
2A 439	98	Offsetting Collections Temporarily Precluded From Obligation		В								U/E	
2A 480	01	Undelivered Orders - Obligations, Unpaid		В								U/E	
2A 480	02	Undelivered Orders - Obligations, Prepaid/Advanced		В								U/E	
2A 490	01	Delivered Orders - Obligations, Unpaid		В								U/E	
2A 490	08	Authority Outlayed Not Yet Disbursed		В								U	
2B Net	et Transfers,	Actual (+ or -)											
2B 417	76	Allocation Transfers of Prior-Year Balances		Е								U/E	
2B 419	90	Transfers - Prior-Year Balances		Е								U	
2B 419	99	Transfer of Expired Expenditure Transfers - Receivable		Е								U/E	
2C Ant	ticinated Tr	ansfers Balances (+ or -)											
2C 418		Anticipated Transfers - Prior-Year Balances		Е								U	5
20 410	00	Anticipated Transiers - Prior-real Balances										U	
3 Spe	onding Aut	hority From Offsetting Collections:											<u> </u>
3 Spe	enuing Auti	nonty From Onsetting Conections.											<u> </u>
3A Ear	rned												<u> </u>
JA Eai	irrieu												
3A1 Col	ollected												\vdash
3A1 421		Liquidation of Deficiency - Offsetting Collections		Е								U/E	$\vdash \vdash \vdash$
3A1 425		Reimbursements and Other Income Earned - Collected		E								U/E	$\vdash \vdash$
3A1 426		Actual Collections of "governmental-type" Fees		E								U/E	$\vdash \vdash \vdash$
3A1 426		Actual Collections of Business-Type Fees		E								U/E	$\vdash \vdash \vdash$
3A1 426		Actual Collections of Loan Principal		E								U/E	

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Lino	USSGL	USSGL Account	Debit/	Di	A 4 la	Pub. Law			Dalmh	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	-				Rpt. Code	Flag	Time	Partner	Status/3	Info.
		1100	Orean	LIIG/4	Турс	140.	outog.	rept. Oode	· iug	111110	raitier	Otatus/o	mio.
3A1	4263	Actual Collections of Loan Interest		Е								U/E	
3A1	4264	Actual Collections of Rent		Е								U/E	
3A1	4265	Actual Collections From Sale of Foreclosed Property		Е								U/E	
3A1	4266	Other Actual Business-Type Collections From Non-Federal Sources		Е								U/E	
3A1	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		Е								U/E	
3A1	4271	Actual Program Fund Subsidy Collected		Е								U/E	
3A1	4273	Interest Collected From Treasury		Е								U/E	
3A1	4275	Actual Collections From Liquidating Fund		Е								U/E	
3A1	4276	Actual Collections From Financing Fund		Е								U/E	
3A1	4277	Other Actual Collections - Federal		Е								U/E	
3A1	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		Е								U/E	
3A1	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	
3A2		From Federal Sources											
3A2	4251	Reimbursements and Other Income Earned - Receivable		Е							F/E	U/E	4
3A2	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable		Е								U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable		В								U/E	4
3A2	4283	Interest Receivable From Treasury		Е								U/E	4
3A2	4283	Interest Receivable From Treasury		В								U/E	4
3A2	4285	Receivable From the Liquidating Fund		Е								U/E	4
3A2	4285	Receivable From the Liquidating Fund		В								U/E	4
3A2	4286	Receivable From the Financing Fund		Е								U/E	4
3A2	4286	Receivable From the Financing Fund		В								U/E	4
3A2	4287	Other Federal Receivables		Е								U/E	4
3A2	4287	Other Federal Receivables		В								U/E	4
3B	Change In U	Infilled Customer Orders											
3B1	Advance Re	ceived											
3B1	4222	Unfilled Customer Orders With Advance		Е								U/E	4,13
3B1	4222	Unfilled Customer Orders With Advance		В								U/E	4,13
3B2		rance From Federal Sources											
3B2	4221	Unfilled Customer Orders Without Advance		Е							F/E	U/E	4,13
3B2	4221	Unfilled Customer Orders Without Advance		В							F/E	U/E	4,13

		g				USSGL A	ccount A	Attributes/2					
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
3C		or Rest of Year, Without Advances											
3C	4060	Anticipated Collections From Non-Federal Sources	D	Е								U	5
3C	4070	Anticipated Collections From Federal Sources	D	Е								U	5
3C	4210	Anticipated Reimbursements and Other Income	D	Е								U	5
3D	Transfore from	m Trust Funds											7
30	Transiers iro	Trust runus											
3D1	Collected												\longrightarrow
3D1	4255	Appropriation Trust Cond Consorditure Transfers Collected		г								U/E	\longrightarrow
301	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е								U/E	
3D2	Anticipated												
3D2	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		Е								U	5
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		Е								U/E	4
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	4
3E	Subtotal												
													<u> </u>
4	Recoveries of	f Prior-Year Obligations											8
													-
4A	Actual												-
4A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		Е								U/E	
4A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		Е								U/E	
4B	Anticipated	obligations, recoveries											
4B	4310	Anticipated Recoveries of Prior-Year Obligations	D	Е								U	5
-		7 thiopated 1100010 of 1 hor 1 our obligations		_									-
5	Temporarily N	 Not Available Pursuant to Public Law (-)											
5	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated		Е		###-###						U	
	1002	by Treasury as "Available"		_								· ·	
5	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"		Е		###-###						U	
5	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law Special and Trust TAFS Designated by Treasury as "Available"		Е		###-###						U/E	
5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		Е		###-###						U	5
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		Е		###-###						U	4
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В		###-###						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		Е		###-###						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		В		###-###						U	4
5	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		###-###						U	

		The budget Execution and budgetary Resources / Fior Fiscal 2004 Report											
Lino	USSGL	USSGL Account	5	I	A 41-			Attributes/2	D - 1 1	A !!	T	TAF0	A -1 -11
No	Acct	Title	Debit/	End/4				Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
	, 1001	THE STATE OF THE S	Credit	LIIU/4	туре	NO.	Caleg.	Kpt. Code	1 lay	Tillie	raitiei	Status/3	11110.
6	Permanently	/ Not Available											9
	-												
6A	Cancellation	s of Expired and No-Year Accounts(-)											
6A	4350	Canceled Authority		Е								U/E	
				_									
6B	Enacted Res	cissions (-)											
6B	4392	Rescission - New Budget Authority		Е		###-###						U	
6B	4393	Rescission - Prior-Year		Е		###-###						U	
6B	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law		Е		###-###						U/E	
6C	Capital Trans	sfers and Redemption of Debt (-)											
6C	4146	Actual Repayments of Debt, Current-Year Authority		Е								U/E	
6C	4147	Actual Repayments of Debt, Prior-Year Balances		Е								U/E	
6C	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-		Е								U/E	
		Year Authority											
6C	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		Е								U/E	
6D	Other Autho	rity Withdrawn (-)											
6D	4130	Appropriation To Liquidate Contract Authority Withdrawn		Е								U/E	
6D	4133	Reductions of Contract Authority		Е								U/E	
6D	4134	Contact Authority Withdrawn		Е								U/E	
6D	4135	Contract Authority Liquidated		Е	S							U/E	
6D	4140	Substitution of Borrowing Authority		Е	P/S							U/E	
6D	4143	Reductions of Borrowing Authority		Е								U/E	
6D	4144	Borrowing Authority Withdrawn		Е								U/E	
6D	4391	Adjustments to Indefinite No-Year Authority	С	Е								U	
6E	Pursuant to	Public Law (-)											-
6E	4135	Contract Authority Liquidated		Е	Р	###-###						U/E	i
6E	4136	Contract Authority To Be Liquidated by Trust Funds		E		###-###						U/E	4
6E	4136	Contract Authority To Be Liquidated by Trust Funds		В		###-###						U/E	4
6F	Anticipated 1	for the Rest of the Year (-)											
6F	4034	Anticipated Adjustments to Contract Authority		Е								U	5
6F	4044	Anticipated Reductions to Borrowing Authority		Е								U	5
6F	4047	Anticipated Transfers to the General Fund of the Treasury		Е								U	5
7	Total Budge	tary											
			1	1					1				

OF I	33. Repuit of	ii buuget Execution and buugetary Resources/ i for Fiscal 2004 Repo	rung										_
						USSGL A	ccount A	Attributes/2					i
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
Statu	is of Budgetar	y Resources											
8	Obligations I	ncurred:											
8A	Direct		1										10
8A1	Category A												
8A1	4801	Undelivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	4
8A1	4801	Undelivered Orders - Obligations, Unpaid		В			A	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Oripaid Undelivered Orders - Obligations, Prepaid/Advanced	1	E			A	###	D		-	U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced Undelivered Orders - Obligations, Prepaid/Advanced	1		-		A	###	D			U/E	4
		<u> </u>		В									4
8A1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	
8A1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###	D			U/E	
8A1	4901	Delivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	4
8A1	4901	Delivered Orders - Obligations, Unpaid		В			Α	###	D			U/E	4
8A1	4902	Delivered Orders - Obligations, Paid		Е			Α	###	D			U/E	
8A1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	
8A1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			Α	###	D			U/E	
8A2	Category B												
8A2	4801	Undelivered Orders - Obligations, Unpaid		E			В	###	D			U/E	4
8A2	4801	Undelivered Orders - Obligations, Unpaid	1	В			В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced	1	E	}		В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced	-	В			В	###	D			U/E	4
8A2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		E			В	###	D			U/E	·
8A2	4882	Unpaid Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		Е			В	###	D			U/E	
8A2	4901	Prepaid/Advanced Delivered Orders - Obligations, Unpaid		E			В	###	D		 	U/E	4
8A2	4901				-		В	###	D			U/E	4
		Delivered Orders - Obligations, Unpaid		В			В	###	D				
8A2	4902	Delivered Orders - Obligations, Paid		E	<u> </u>							U/E	<u> </u>
8A2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	
8A2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	###	D			U/E	
		I .				l	l		<u> </u>	<u> </u>			

•						USSGL A	ccount	Attributes/2					
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	_	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
		· -											
8A3	_	Apportionment											
8A3	4801	Undelivered Orders - Obligations, Unpaid		Е			С		D			U/E	4
8A3	4801	Undelivered Orders - Obligations, Unpaid		В			С		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			С		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			С		D			U/E	4
8A3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			С		D			U/E	
8A3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		D			U/E	
8A3	4901	Delivered Orders - Obligations, Unpaid		Е			С		D			U/E	4
8A3	4901	Delivered Orders - Obligations, Unpaid		В			С		D			U/E	4
8A3	4902	Delivered Orders - Obligations, Paid		Е			С		D			U/E	
8A3	4908	Authority Outlayed Not Yet Disbursed		Е			С		D			U	4
8A3	4908	Authority Outlayed Not Yet Disbursed		В			С		D			U	4
8A3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			С		D			U/E	
8A3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			С		D			U/E	
8B	Reimbursable												11
ОВ	Reillibursable	; 											- 11
8B1	Category A												
8B1	4801	Undelivered Orders - Obligations, Unpaid		E			Α	###	R			U/E	4
ов і 8В1	4801	<u> </u>					A	###	R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Unpaid		В			A	###	R			U/E	4
		Undelivered Orders - Obligations, Prepaid/Advanced		E								_	4
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			Α	###	R			U/E	4
8B1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###	R			U/E	
8B1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###	R			U/E	
8B1	4901	Delivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	4
8B1	4901	Delivered Orders - Obligations, Unpaid		В			Α	###	R			U/E	4
8B1	4902	Delivered Orders - Obligations, Paid		Е			Α	###	R			U/E	
8B1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	
8B1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			Α	###	R			U/E	
8B2	Category B												
8B2	4801	Undelivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	4
8B2	4801	Undelivered Orders - Obligations, Unpaid	t -	В	l -		В	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced	1	E	 		В	###	R	1		U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced	\vdash	В	 		В	###	R			U/E	4
8B2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		E			В	###	R	1		U/E	
		Unpaid Unpaid		_									

		,		1				Attributes/2					L
Line	USSGL	USSGL Account	Debit/	_		Pub. Law		_	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
8B2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	R			U/E	
8B2	4901	Delivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	4
8B2	4901	Delivered Orders - Obligations, Unpaid		В			В	###	R			U/E	4
8B2	4902	Delivered Orders - Obligations, Paid		Е			В	###	R			U/E	
8B2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations,		Е			В	###	R			U/E	
		Unpaid											
8B2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			В	###	R			U/E	
8B3	Exempt From	Apportionment											
8B3	4801	Undelivered Orders - Obligations, Unpaid		Е			С		R			U/E	4
8B3	4801	Undelivered Orders - Obligations, Unpaid		В			С		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			С		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			С		R			U/E	4
8B3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			С		R			U/E	
8B3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		R			U/E	
8B3	4901	Delivered Orders - Obligations, Unpaid		Е			С		R			U/E	4
8B3	4901	Delivered Orders - Obligations, Unpaid		В			С		R			U/E	4
8B3	4902	Delivered Orders - Obligations, Paid		Е			С		R			U/E	
8B3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			С		R			U/E	
8B3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			С		R			U/E	
8C	Subtotal												
9	Unobligated E	 Balance:											
9A	Apportioned												12
9A1	Balance, Curr	ently Available											
9A1	4510	Apportionments		Е						Α		U	
9A1	4610	Allotments - Realized Resources	1	Е								U	
9A1	4700	Commitments		Е								U	
9A2	Anticipated (+	or.)	1										
9A2	4590	Apportionments Unavailable - Anticipated Resources		Е						Α		U	5
9B	-	Apportionment											
9B	4620	Unobligated Funds Not Subject to Apportionment		Е				-				U	i

٠	oo. Itopoit of	Budget Execution and Budgetary Resources/11011 Iscai 2004 Report	ung										
1 !	Luccol	110001 4			I			Attributes/2	I I		I _ I		L
Line No	USSGL Acct	USSGL Account Title		_		Pub. Law		_		Avail.	Trans.	TAFS	Addl.
NO	Acci	Title	Credit	End/4	туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
9C	Other Availab	le											
9C													
10	Unobligated F	Balance Not Available											13
	Onobligatou L	Salarios Not Available											
10A	Apportioned I	For Subsequent Periods											
10A	4510	Apportionments		Е						S		U	
10A	4590			E			-			S		U	5
IUA	4090	Apportionments Unavailable - Anticipated Resources								3		U	3
10B	Deferred												
10B	4430	Unapportioned Authority - OMB Deferral		Е			-					U	
100	1100	Onapportioned Admonty - ONB Deterral										- U	
10C	Withheld Pen	ding Rescission											
10C	4420	Unapportioned Authority - Pending Rescission		Е								U	-
100	4420	Onapportioned Authority - Ferfuling Results Solit										U	
10D	Other												
10D	4060	Anticipated Collections From Non-Federal Sources	С	Е								U	5
10D	4070	Anticipated Collections From Federal Sources	С	Е								U	5
10D	4210	Anticipated Reimbursements and Other Income	С	Е								U	5
10D	4310	Anticipated Recoveries of Prior-Year Obligations	С	Е								U	5
10D	4450	Unapportioned Authority		Е								U	
10D	4630	Funds Not Available for Commitment/Obligation		Е								U	
10D	4650	Allotments - Expired Authority		Е								E	
		,											
11	Total Status of	ı											
	Budgetary Re	sources											
Relat	ionship of Obli	gations to Outlays:											
12	Obligated Bal	ance, Net, Beginning of Period											
12	4221	Unfilled Customer Orders Without Advance		В							F/E	U/E	
12	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	
12	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	
12	4281	Actual Program Fund Subsidy Receivable		В								U/E	
12	4283	Interest Receivable From Treasury		В								U/E	
12	4285	Receivable From the Liquidating Fund		В								U/E	
12	4286	Receivable From the Financing Fund		В								U/E	
12	4287	Other Federal Receivables		В								U/E	
12	4801	Undelivered Orders - Obligations, Unpaid	1	В								U/E	
12	4901	Delivered Orders - Obligations, Unpaid		В								U/E	
	·												

_	•	, , , , , , , , , , , , , , , , , , ,				USSGL A	ccount A	Attributes/2					
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
13	Obligated Pr	alance Transferred, Net (+ or -)											
13	4230	Unfilled Customer Orders Without Advance - Transferred	1	Е							F/E	U/E	
13	4230		1	E							F/⊑	U/E	
		Appropriation Trust Fund Expenditure Transfers - Receivable -									F/F	U/E	
13	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E							F/E		
13	4234	Other Federal Receivables - Transferred		E								U/E	
13	4831	Undelivered Orders - Obligations Transferred, Unpaid		E								U/E	
13	4931	Delivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14	Obligated Ba	alance, Net, End of Period:											
14A	Accounts Re	eceivable(-)	1										
14A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	1	Е	1							U/E	
14A	4232	Appropriation Trust Fund Expenditure Transfers - Receivable -	1	Е								U/E	
14A	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E							F/E	U/E	
14A	4234	Other Federal Receivables - Transferred	1	E								U/E	
14A	4251	Reimbursements and Other Income Earned - Receivable	1	E							F/E	U/E	
14A	4281	Actual Program Fund Subsidy Receivable	1	E								U/E	
14A	4283	Interest Receivable From Treasury	1	E								U/E	
14A	4285	Receivable From the Liquidating Fund	1	E								U/E	
14A	4286	Receivable From the Financing Fund	1	E								U/E	
14A	4287	Other Federal Receivables	1	E								U/E	
		Cition Foundation Contraction		-									
14B	Unfilled Cus	tomer Orders From Federal Sources (-)											
14B	4221	Unfilled Customer Orders Without Advance	1	Е							F/E	U/E	13
14B	4230	Unfilled Customer Orders Without Advance - Transferred		Е							F/E	U/E	
14C	Undelivered	Orders (+)											
14C	4801	Undelivered Orders - Obligations, Unpaid		Е								U/E	
14C	4831	Undelivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14C	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								U/E	
14C	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E								U/E	
	Accounts Pa	<u> </u>											
14D	4901	Delivered Orders - Obligations, Unpaid		E								U/E	
14D	4931	Delivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14D	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		Е								U/E	
14D	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E								U/E	

	•	n budget execution and budgetary resources/1 for Fiscal 2004 repor						Attributes/2					<u> </u>
Line		USSGL Account	Debit/	_		Pub. Law		•			Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
15	Outlays:												
15A	Disburseme	nts (+)											
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е								U/E	4
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В								U/E	4
15A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е								U/E	
15A	4902	Delivered Orders - Obligations, Paid		Е								U/E	
15A	4908	Authority Outlayed Not Yet Disbursed		Е								U	4
15A	4908	Authority Outlayed Not Yet Disbursed		В								U	4
15A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е								U/E	
15B	Collections (-
15B	4212	Liquidation of Deficiency - Offsetting Collections		Е								U/E	
15B	4222	Unfilled Customer Orders With Advance		E								U/E	4,13
15B	4222	Unfilled Customer Orders With Advance		В								U/E	4,13
15B	4252	Reimbursements and Other Income Earned - Collected		E								U/E	H
15B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								U/E	
15B	4260	Actual Collections of "governmental-type" Fees		Е								U/E	
15B	4261	Actual Collections of Business-Type Fees		Е								U/E	
15B	4262	Actual Collections of Loan Principal		Е								U/E	
15B	4263	Actual Collections of Loan Interest		Е								U/E	
15B	4264	Actual Collections of Rent		Е								U/E	
15B	4265	Actual Collections From Sale of Foreclosed Property		Е								U/E	
15B	4266	Other Actual Business-Type Collections From Non-Federal Sources		Е								U/E	
15B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		Е								U/E	
15B	4271	Actual Program Fund Subsidy Collected		Е								U/E	
15B	4273	Interest Collected From Treasury		Е								U/E	
15B	4275	Actual Collections From Liquidating Fund		Е								U/E	
15B	4276	Actual Collections From Financing Fund		Е								U/E	
15B	4277	Other Actual Collections - Federal		Е								U/E	
15B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E								U/E	
15B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	
15C	Subtotal								<u> </u>	<u> </u>			<u> </u>

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2004 Reporting

or 133. Report on Budget Execution and Budgetary Resources/1101113car 2004 Reporting													
	-					USSGL A	ccount A	Attributes/2					i
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
	<u> </u>												L
16	Less: Distribu	ited Offsetting Receipts											16
16	5100	Revenue From Goods Sold											15
16	5109	Contra Revenue for Goods Sold											15
16	5200	Revenue From Services Provided											15
16	5209	Contra Revenue for Services Provided											15
16	5310	Interest Revenue - Other											15
16	5311	Interest Revenue - Investments											15
16	5312	Interest Revenue - Loans Receivable/Uninvested Funds											15
16	5317	Contra Revenue for Interest Revenue - Loans Receivable											15
16	5318	Contra Revenue for Interest Revenue - Investments											15
16	5319	Contra Revenue for Interest Revenue - Other											15
16	5320	Penalties, Fines, and Administrative Fees Revenue											15
16	5329	Contra Revenue for Penalties, Fines, and Administrative Fees											15
16	5400	Benefit Program Revenue											15
16	5409	Contra Revenue for Benefit Program Revenue											15
16	5500	Insurance and Guarantee Premium Revenue											15
16	5509	Contra Revenue for Insurance and Guarantee Premium Revenue											15
16	5600	Donated Revenue - Financial Resources											15
16	5609	Contra Revenue for Donations - Financial Resources											15
16	5800	Tax Revenue Collected											15
16	5801	Tax Revenue Accrual Adjustment											15
16	5809	Contra Revenue for Taxes											15
16	5890	Tax Revenues Refund											15
16	5900	Other Revenue											15
16	5909	Contra Revenue for Other Revenue											15
17	Net Outlays	This line is calculated.											
		Same as sum of amounts reported on lines 15C through 16.											16

FOOTNOTES AND ADDITIONAL INFORMATION:

1/ This is a crosswalk from the USSGL to both the Report on Budget Execution and Budgetary Resources (SF 133) and the Statement of Budgetary Resources (SBR).

Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing accounts.

- 2/ Use USSGL budgetary attributes that are used for FACTS II reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 3/ 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 balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.
- 5/ Zero for yearend preclosing trial balance.
- 6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.
- 7/ SF 133 lines 3D1 and 3D2 are rolled up to line 3D of the SBR.
- 8/ SF 133 lines 4A and 4B are rolled up to line 4 of the SBR.
- 9/ SF 133 lines 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.
- 10/ SF 133 lines 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.
- 11/ SF 133 lines 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.
- 12/ SF 133 lines 9A1 and 9A2 are rolled up to line 9A of the SBR.
- 13/ SF 133 lines 10A, 10B, 10C, and 10D are rolled up to line 10 of the SBR.
- 14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.
- 15/ The SBR is an agency-wide report. Offsetting receipts 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 equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. Exclude amounts related to the change in receivables. Include revenue collected, deposited, and distributed in offsetting receipt accounts only.
- 16/ Lines 3E, 15C, 16, and 17 are not included on the SF 133 but are on the SBR.

T/L S2 03-02 V - 94 August 2003

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2004 Reporting

	S 2108		USSGL Account			Account A		
Column	Auth. Ind./2			Begin	Auth.	Borrow.	Trans.	Addl
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
	For All Unex	pended Bala	l ances:					
		T A.	and the first Combal					
1		reasury A	ppropriation Fund Symbol					
2		Preclosing	Unexpended Balance - Treasury Supplied					
3		N/A						
4		Unobligato	d and Obligated Balance Withdrawn/Canceled					
4			Canceled Authority	Е				
4		4391	Adjustments to Indefinite No-Year Authority	E				
5			g Unexpended Balance	-				<u> </u>
5		1010	Fund Balance With Treasury	Е				-
6		Other Author						
	For Treasury	Appropriat	ion 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	Е				2,3
	For Treasury	Appropriat	l ion Fund Symbols With Imprest Funds:					
6	921	1120	Imprest Funds	Е				2
6	921	1130	Funds Held by the Public	E				2
	For Treasury	Annronriat	on Fund Symbols With Unamortized Discounts or Premiums:					
		rippi opiiat						
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	Е				2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public I	Е				2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Е				2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				2
	For Treasury	Appropriat	ion Fund Symbols With Investments in Treasury Securities:					
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	Е				2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2
	For Transcer	Appropriet	ion Fund Symbols With Investments in Agency Securities:					
	roi ireasury	Appropriat	ion rund symbols with investments in Agency Securities:					
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	Е	 			2,3

FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2004 Reporting

	S 2108		ent - Definite Borrowing Authority for Fiscal 2004 Reporting USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
1		T	intin Found Countries					
1		reasury A	ppropriation Fund Symbol					
_		Belence of	Barranding Anthonia. Tressum Complied					├ ──
2		Balance of	Borrowing Authority - Treasury Supplied					├──
3		Increases a	I and Rescissions					
3	951	4140	Substitution of Borrowing Authority	Е		Т		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	Reductions of Borrowing Authority	E		T		2
3	962	4143	Reductions of Borrowing Authority	E		P		2
3	951	4392	Rescission - New Budget Authority	Е	В	Т		2
3	962	4392	Rescission - New Budget Authority	Е	В	Р		2
3	951	4393	Rescission - Prior-Year	Е	В	Т		2
3	962	4393	Rescission - Prior-Year	Е	В	Р		2
4		Borrowings						
4	951	4145	Borrowing Authority Converted to Cash	Е		T		2
4	962	4145	Borrowing Authority Converted to Cash	Е		Р		2
5		N/A						
	CALC (2 +/-		Equals:					
6		Balance						
6	951	4140	Substitution of Borrowing Authority	Е		Т		2
6	962	4140	Substitution of Borrowing Authority	Е		Р		2
6	951	4141	Current-Year Borrowing Authority Realized	Е		Т		2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		2
6	951	4143	Reductions of Borrowing Authority	E		T		2
6	962	4143	Reductions of Borrowing Authority	E		P		2
6	951	4145	Borrowing Authority Converted to Cash	E		T		2
6	962	4145	Borrowing Authority Converted to Cash	Е		P		2
6	951	4149	Borrowing Authority Carried Forward	В		T		2
6	962	4149	Borrowing Authority Carried Forward	В		P		2
6	951	4392	Rescission - New Budget Authority	E	В	T		2
6	962	4392	Rescission - New Budget Authority	E	В	P		2
6	951	4393	Rescission - Prior-Year	E	В	T		2
6	962	4393	Rescission - Prior-Year	Е	В	Р		2

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2004 Reporting

	S 2108		ent - Indefinite Borrowing Authority for Fiscal 2004 Reporting USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Borrowing Authority - Treasury Supplied					
3		Increases						
3	951	4141	Current-Year Borrowing Authority Realized	E		Т		2
3	962	4141	Current-Year Borrowing Authority Realized	E		Р		2
4		Borrowings						
4	951	4145	Borrowing Authority Converted to Cash	E		Т		2
4	962	4145	Borrowing Authority Converted to Cash	E		Р		2
5		Adjustmen						
5	951	4140	Substitution of Borrowing Authority	E		Т		2
5	962	4140	Substitution of Borrowing Authority	Е		Р		2
5	951	4143	Reductions of Borrowing Authority	Е		Т		2
5	962	4143	Reductions of Borrowing Authority	E		Р		2
5	951	4144	Borrowing Authority Withdrawn	E		Т		2
5	962	4144	Borrowing Authority Withdrawn	E		Р		2
	CALC (2 + 3		o Equals:					
6	251	Balance				_		
6	951	4140	Substitution of Borrowing Authority	E		T		2
6	962	4140	Substitution of Borrowing Authority	E		P T		2
6	951	4141	Current-Year Borrowing Authority Realized	E		•		2
6	962	4141	Current-Year Borrowing Authority Realized	E		P T		2
6	951	4143	Reductions of Borrowing Authority	E		P		2
6	962	4143	Reductions of Borrowing Authority	E				2
6	951 962	4144 4144	Borrowing Authority Withdrawn Borrowing Authority Withdrawn	E		T P		2
6	962	4144	Borrowing Authority Withdrawn Borrowing Authority Converted to Cash	E		T		2
6	962	4145	Borrowing Authority Converted to Cash Borrowing Authority Converted to Cash	E		P		2
6	951	4145	Borrowing Authority Converted to Cash Borrowing Authority Carried Forward	В		T T		2
6	962	4149	Borrowing Authority Carried Forward	В		P		2
Ö	902	4149	Borrowing Authority Carried Forward	В		Г		

FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2004 Reporting

FM:	S 2108		USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info
1		Treasury A	Lepropriation Fund Symbol					
2		Balance of	Contract Authority - Treasury Supplied					
3		New Contra	act Authority					
3	941	4131	Current-Year Contract Authority Realized	E				2
4		Appropriat	ions To Liquidate					
4	941	4135	Contract Authority Liquidated	E	Р			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	В				2
5		Writeoffs,	Restorations, or Adjustments					
5	941	4133	Reductions of Contract Authority	E				2
5	941	4134	Contact Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E	S			2
5	941	4392	Rescission - New Budget Authority	E	С			2
5	941	4393	Rescission - Prior-Year	E	С			2
	CALC (2 + 3	- 4 +/- 5) <i>F</i>	Also Equals:					
6	,	Balance of	Unfunded Contract Authority					
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Reductions of Contract Authority	E				2
6	941	4134	Contact 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	В				2
6	941	4392	Rescission - New Budget Authority	E	С			2
6	941	4393	Rescission - Prior-Year	E	С			2

FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2004 Reporting

	S 2108	onig otatem	lent - Indefinite Contract Authority for Fiscal 2004 Reporting USSGL Account		USSG	L Account	Δttributes	
Column	Auth. Ind.		OOOL MOODIN	Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Contract Authority - Treasury Supplied					
3			act Authority					
3	941	4131	Current-Year Contract Authority Realized	Е				2
4			ons To Liquidate					
4	941	4135	Contract Authority Liquidated	Е	Р			2
4	941	4136	Contract Authority To be Liquidated by Trust Funds	Е				2
4	941	4136	Contract Authority To be Liquidated by Trust Funds	В				2
5		Writeoffs F	 Restorations, or Adjustments					
5	941	4133	Reductions of Contract Authority	Е				2
5	941	4134	Contact Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	Е	S			2
	CALC (2+3							
6			Unfunded Contract Authority					
6	941	4131	Current-Year Contract Authority Realized	Е				2
6	941	4133	Reductions of Contract Authority	Е				2
6	941	4134	Contact Authority Withdrawn	Е				2
6	941	4135	Contract Authority Liquidated	Е				2
6	941	4136	Contract Authority To be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	В				2

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2004 Reporting

	5 2108		USSGL Account			L Account		
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Add
umber	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info
	For all Trose	ury Approp	 riation Fund Symbols:					
	TOT All TICAS	игу дрргор	Tation i una dymbols.					
7		Reimburse	ments 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	Е				
7		4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded	Е				
7		4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	Е				
7		4137	Transfers of Contract Authority	Е				
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	Е				
7		4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded	E				
7		4171	Non-Allocation Transfers of Invested Balances - Receivable	Е				
7		4199	Transfer of Expired Expenditure Transfers - Receivable	Е				
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Е				
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	Е				
7		4234	Other Federal Receivables - Transferred	Е				
7		4251	Reimbursements and Other Income Earned - Receivable	Е			E/F	
7		4281	Actual Program Fund Subsidy Receivable	Е				
7		4283	Interest Receivable From Treasury	Е				
7		4285	Receivable From the Liquidating Fund	Е				
7		4286	Receivable From the Financing Fund	Е				
7		4287	Other Federal Receivables	Е				
8			stomer Orders	_				
8		4221	Unfilled Customer Orders Without Advance	Е			E/F	
8		4230	Unfilled Customer Orders Without Advance - Transferred	Е			E/F	ļ
9		Undelivere	d Orders and Contracts					
9		4801	Undelivered Orders - Obligations, Unpaid	Е				
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			Payable and Other Liabilities					
10		4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded	Е				
10		4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	Е				
10	-	4172	Non-Allocation Transfers of Invested Balances - Payable	E				
10		4901	Delivered Orders - Obligations, Unpaid	Е				
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E				
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Е				
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е				
	CALC /F : A	. 7 . 0 . 0	40) for Unavaried Polances (C. O. 40) for Policita Policita					<u> </u>
	•		10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract ndefinite Borrowing and Contract Authority. Also Equals:					

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2004 Reporting

FM:	S 2108		USSGL Account		USSG	L Account /	Attributes	
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
11		Unobligate	d Balance					
11		4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded From Obligation	Е				
11		4158	Authority Made Available from Offsetting Collection Balances Previously Precluded From Obligation	Е				
11		4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	E				
11		4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	Е				
11		4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Des	Е				
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	Е				
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	Е				
11		4420	Unapportioned Authority - Pending Rescission	Е				
11		4430	Unapportioned Authority - OMB Deferral	E				
11		4450	Unapportioned Authority	Е				
11		4510	Apportionments	Е				
11		4610	Allotments - Realized Resources	Е				
11		4620	Unobligated Funds Not Subject to Apportionment	Е				
11		4630	Funds Not Available for Commitment/Obligation	E				
11		4650	Allotments - Expired Authority	E				
11		4700	Commitments	Е				

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2004 Reporting

ADDITIONAL INFORMATION:

1/ For an explanation of USSGL attributes, refer to the attachment "Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial In in Section IV.

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

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

- 3/ While Federal agencies may have non-Federal investments, FACTS II will report only Federal investments.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

				2004 Reporting							
				USSGL Account Title	,	USSGL Account Attributes Form and Content Notes					
No	Post	Bal	Acct		Federal/						
					NonFederal 1/	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required			
Ass	ets										
ntra	agoveri	nment	tal Asset	s							
1 F	und Ba	lance	With Tre	easurv							
1	Post		1010	Fund Balance With Treasury		E/O					
2 In	vestme	ante	•	-							
2 11	_	E	1340	Interest Receivable	F	Е		Related to investments			
2	Post	E	1349	Allowance for Loss on Interest Receivable	F	Ē		Related to investments			
2	Post		1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E					
2	Post	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	Е					
2	Post	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E					
2	Post	Е	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	Е					
2	Post	Е	1618	Market Adjustment - Investments	F						
2	Post	Е	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	Е					
2	Post	Е	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E					
2	Post	Е	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E					
2	Post	Е	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E					
2	Post	Е	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E					
2	Post	Е	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е					
2	Post	Е	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е					
2	Post	Е	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	Е					
2	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	Е					
2	Post	Е	1690	Other Investments	F	E					

				USSGL Account Title			USSGL Accou	nt Attributes
No	Post	Bal	Acct		Federal/	Form and Con	tent Notes	
				•	NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
3 A	ccount	s Rec	eivable					
3	Post	E	1310	Accounts Receivable	F	E/O		
3	Post	E	1319	Allowance for Loss on Accounts Receivable	F	E/O		
3	Post	Е	1320	Employment Benefit Contributions Receivable	F	E		
3	Post	Е	1330	Receivable for Transfers of Currently Invested Balances	F*	E		
3	Post	Е	1335	Expenditure Transfers Receivable	F*	E/O		
3	Post	E	1340	Interest Receivable	F	E/O		
3	Post	Е	1349	Allowance for Loss on Interest Receivable	F	E/O		Related to accounts receivable
3	Post	Е	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
3	Post	Е	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
4 L	oans R	eceiva	ıble					
4		E	1340	Interest Receivable	F	Е		Related to loans receivable
4	Post	Е	1349	Allowance for Loss on Interest Receivable	F	E		Related to loans receivable
4	Post	Е	1350	Loans Receivable	F	Е		
4	Post	Е	1359	Allowance for Loss on Loans Receivable	F	Е		
4	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
4	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
5 O	ther		•					
5 5		Е	1410	Advances to Others	F	E/O		
5	Post	Е	1450	Prepayments	F	E/O		
5	Post	Е	1921	Receivable From Appropriations	F*	E		Do not use without permission from Treasury or OMB.
5	Post	Е	1990	Other Assets	F	E/O		
ô To	tal Intr	agove	rnmenta	Assets CALC (15)				

				2004 Reporting	1			
				USSGL Account Title	,		USSGL Accou	ınt Attributes
No	Post	Bai	Acct		Federal/	Form and Con Entity (E)	Covered (C)	
					NonFederal 1/	NonEnt (O)	NotCov (U)	Additional Information Required
Ass	ets Wit	h the	Public					
7 C				y, and Other Monetary Assets				
7	Post			Undeposited Collections	N*	E/O		
7	Post Post	E	1120 1130	Imprest Funds Funds Held by the Public	N* N*	E/O E		
				-				
7	Post	E E	1190 1195	Other Cash Other Monetary Assets	N* N*	E/O E/O		
7	Post	E	1200	•	N*	E/O		
				Foreign Currency				
1	Post	E	1531	Seized Monetary Instruments	N*	0		
7	Post	E	1532	Seized Cash Deposited	N*	0		
0 1								
<mark>8 in</mark> 8	vestme Post	ents E	1340	Interest Receivable	N	E		Related to investments
8	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to investments
o 8	Post	E	1618	Market Adjustment - Investments	N N	E		Related to investments
_								
8	Post	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	Е	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	Е	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	Е		
8	Post	E	1690	Other Investments	N	E		
Ass	ets Wit	h the	Public					
9 A	ccount	s Rec	eivable					
9	Post		1310	Accounts Receivable	N	E/O		
9	Post	E	1319	Allowance for Loss on Accounts Receivable	N	E/O		
9		E	1320	Employment Benefit Contributions Receivable	N	E		
9	Post	E	1340	Interest Receivable	N	E/O		Related to accounts receivable
9	Post	E	1349	Allowance for Loss on Interest Receivable	N	E/O		Related to accounts receivable
9	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable
9	Post	Е	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable

				2004 Reporting	I		LICCOL Acces	unt Attributes
	Pre/ Post			USSGL Account Title	Fadarel/	Form and Con	USSGL Accou	Int Attributes
No	Post	ваі	ACCT		Federal/ NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
0 T	axes R	Receiv	able					
10	Post	Е	1325	Taxes Receivable	N*	0		
10	Post	E	1329	Allowance for Loss on Taxes Receivable	N*	0		
				Related Foreclosed Property				
		Е		Interest Receivable	N	E		Related to loans
11	Post	Е	1349	Allowance for Loss on Interest Receivable	N	Е		Related to loans
11	Post	E	1350	Loans Receivable	N	E		
11	Post	Е	1359	Allowance for Loss on Loans Receivable	N	Е		
11	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Е		Related to loans
11	Post	Е	1399	Allowance for Subsidy	N*	Е		
11	Post	Е	1551	Foreclosed Property	N*	E		
11	Post	E	1559	Foreclosed Property - Allowance	N*	E		
				Property				
		E		Operating Materials and Supplies Held for Use Operating Materials and Supplies Held in Reserve for Future Use		E E		
12	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Ose		_		
12	Post	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		E		
12	Post	E	1514	Operating Materials and Supplies Held For Repair		E		
12	Post	Е	1519	Operating Materials and Supplies - Allowance		E		
12	Post	Е	1521	Inventory Purchased for Resale		E		
12	Post	Е	1522	Inventory Held in Reserve for Future Sale		E		
12	Post	Е	1523	Inventory Held for Repair		E		
12	Post	E	1524	Inventory - Excess, Obsolete, and Unserviceable		Е		
12	Post	E	1525	Inventory - Raw Materials		Е		
12	Post	E	1526	Inventory - Work-in-Process		E		
12	Post	E	1527	Inventory - Finished Goods		E		
12	Post	E	1529	Inventory - Allowance		E		
12	Post	Е	1541	Forfeited Property Held for Sale		E		
12	Post	Е	1542	Forfeited Property Held for Donation or Use		E		
12	Post	Е	1549	Forfeited Property - Allowance		Е		

				2004 Reporting	USSGL Account Attributes					
-	Pre/ Post		Acct	USSGL Account Title	Federal/	Form and Con		it Attributes		
NO	rust	Dai	ACCI		NonFederal	Entity (E)	Covered (C)			
					1/	NonEnt (O)	NotCov (U)	Additional Information Required		
40	D4	-	4504	O dising the little day Drive O	"		1101001 (0)	Additional information required		
12	Post	E	1561	Commodities Held Under Price Support and Stabilization Support		E				
40	Б.	_	4500	Programs						
		E	1569	Commodities - Allowance		E				
12	Post	E	1571	Stockpile Materials Held in Reserve		E				
12	Post	E	1572	Stockpile Materials Held for Sale		E				
12		E	1591	Other Related Property		E				
12	Post	Е	1599	Other Related Property - Allowance		E				
A	\	U- 41 1	S I. II .							
ASSE	ets wit	th the I	Jublic							
12 0	`onoro	l Dron	orty Blac	nt, and Equipment						
	Post		1711	Land and Land Rights	N*	Е				
13	Post	E	1712	Improvements to Land	N*	Ē				
13	Post	Ē		Accumulated Depreciation on Improvements to Land	N*	Ē				
13	Post	F	1720	Construction-in-Progress	N*	E				
13	Post	E		Buildings, Improvements, and Renovations	N*	E				
13	Post	E	1739	Accumulated Depreciation on Buildings, Improvements, and	N*	E				
13	1 031	-	1739	Renovations	IN .	_				
13	Post	Е	1740	Other Structures and Facilities	N*	Е				
13		E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	Ē				
				-						
13	Post	E	1750	Equipment	N*	E				
		E	1759	Accumulated Depreciation on Equipment	N*	E				
13		E	1810	Assets Under Capital Lease	N*	E				
13	Post	Е	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E				
13	Post	E	1820	Leasehold Improvements	N*	E				
13	Post	Е	1829	Accumulated Amortization on Leasehold Improvements	N*	E				
13	Post	E	1830	Internal-Use Software	N*	Е				
13	Post	Е	1832	Internal-Use Software in Development	N*					
13	Post	E	1839	Accumulated Amortization on Internal-Use Software	N*	E				
13	Post	E	1840	Other Natural Resources	N*	Е				
		E	1849	Allowance for Depletion	N*	Ē				
13	Post	E	1890	Other General Property, Plant, and Equipment	N*	E				
13	Post	E	1899	Accumulated Depreciation on Other General Property, Plant, and	N*	E				
				Equipment		_				

				2004 Reporting USSGL Account Title			LISSEL Acces	int Attributos		
.ine Io	Pre/ Post			USSGL Account Title	Federal/	USSGL Account Attributes Form and Content Notes				
10	FOSI	Dai	ACCI		NonFederal	Entity (E)	Covered (C)			
					NonFederal	NonEnt (O)	NotCov (U)	Additional Information Required		
4 (Other									
4	Post	Е	1410	Advances to Others	N	E/O				
4		Е	1450	Prepayments	N	E/O				
4	Post	Е	1990	Other Assets	N	E/O				
5 I	otal A	ssets	CALC (6	514)						
ntra	aoverr	ment	al Liabili	ties						
	J									
6 <i>A</i>	ccoun	ts Pay	yable							
6		E	2110	Accounts Payable	F		С			
6	Post		2120	Disbursements in Transit	F		С			
6	Post	Е	2140	Accrued Interest Payable	F		С	Related to accounts payable		
6	Post	E	2150	Payable for Transfers of Currently Invested Balances	F*		С			
6	Post	Е	2155	Expenditure Transfers Payable	F*		С			
6	Post	Е	2170	Subsidy Payable to the Financing Account	F*		C/U			
6	Post	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F*		С			
7 5	Debt									
17 L 17	Post	-	2140	Accrued Interest Payable	F		C/U	Related to debt		
17	Post	E	2510	Principal Payable to the Bureau of the Public Debt	г F*		C/U	Related to debt		
7	Post	F	2520	Principal Payable to the Federal Financing Bank	F*		C/U			
17 17	Post	E	2530	Securities Issued by Federal Agencies Under General and Special	F		C/U			
,	1 031	_	2550	Financing Authority	'		C			
17	Post	Е	2531	Discount on Securities Issued by Federal Agencies Under General	F		С			
				and Special Financing Authority						
17	Post	Е	2532	Premium on Securities Issued by Federal Agencies Under General	F		С			
		L		and Special Financing Authority						
17	Post	Е	2533	Amortization of Discount and Premium on Securities Issued by	F		С			
				Federal Agencies Under General and Special Financing Authority						
_			0=10				6.11			
7	Post		2540	Participation Certificates	F		C/U			
17	Post	E	2590	Other Debt	F		C/U			
8 (Other									
18	Post	Е	2130	Contract Holdbacks	F		С			
8	Post	Е	2190	Other Accrued Liabilities	F		C/U			
18	Post	Е	2213	Employer Contributions and Payroll Taxes Payable	F		С			
8	Post	Е	2215	Other Post-Employment Benefits Due and Payable	F		С			
18	Post	Е	2225	Unfunded FECA Liability	F*		U			
18	Post	Е	2290	Other Unfunded Employment Related Liability	F		Ü			
18	Post	E	2310	Advances From Others	F		C			

				2004 Reporting USSGL Account Title			USSGL Accou	int Attributes	
0	Post			OOOL ACCOUNT THE	Federal/	Form and Content Notes			
	rust	Dai	ACCI		NonFederal	Entity (E) Covered (C)			
_					1/	NonEnt (O)	NotCov (U)	Additional Information Required	
0	Doot	_	2220	Deferred Credite	F	HOHEIR (O)		Additional information required	
8	Post Post		2320 2400	Deferred Credits Liability for Deposit Funds, Clearing Accounts, and Undeposited	F F		C/U C		
8	Post	_	2400	Collections	Г		C		
0	Doot	г	20.40		F		C/II		
8	Post Post	E E	2940 2950	Capital Lease Liability Liability for Subsidy Related to Undisbursed Loans	F*		C/U C		
18									
18	Post	E	2960	Accounts Payable From Canceled Appropriations	F		U		
18	Post	Е	2970	Resources Payable to Treasury	F*		С		
18	Post	Е	2980	Custodial Liability	F		U		
18	Post	E		Other Liabilities	F		C/U		
9 7	otal In	trago	vernmen	tal Liabilities CALC (1618)					
Liab	ilities \	With th	ne Public	;					
	ccoun								
20	Post		2110	Accounts Payable	N		С		
20	Post		2120	Disbursements in Transit	N		С		
20	Post	Е	2140	Accrued Interest Payable	N		С	Related to accounts payable	
			tee Liabi						
21	Post	Е	2180	Loan Guarantee Liability	N*		С		
			the Publ						
22	Post		2140	Accrued Interest Payable	N		C/U	Related to debt	
22	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U		
22	Post	Е	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U		
22	Post	Е	2532	Premium on Securities Issued by Federal Agencies Under General	N		C/U		
				and Special Financing Authority					
22	Post	F	2533	Amortization of Discount and Premium on Securities Issued by	N		C/U		
	. 551	-		Federal Agencies Under General and Special Financing Authority	.,		3,3		
				Todalar rigoriolog eridor contrar and oposiar i manoring rigoriolog					
22	Post	E	2540	Participation Certificates	N		C/U		
22		E	2590	Other Debt	N N		C/U		
	. 001	-	1_000	10	.,				
23 F	ederal	Emnl	ovee and	d Veterans Benefits					
23	Post		2610	Actuarial Pension Liability	N*		C/U		
23	Post		2620	Actuarial Health Insurance Liability	N*		C/U		
23	Post		2630	Actuarial Life Insurance Liability	N*		C/U		
23	Post		2650	Actuarial FECA Liability	N*		C/U		
23	Post	F	2690	Other Actuarial Liabilities	N*		C/U		
	1 000	<u> </u>		Other Addation Elabilities	1 1		0,0		

Bala	nce Sh	eet fo	r Fiscal	2004 Reporting				
				USSGL Account Title			USSGL Accour	nt Attributes
No	Post	Bal	Acct		Federal/	Form and Con		
	•	-			NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
24 E	nviron	menta	l Clean	up and Disposal Costs				
24	Post	Е	2995	Estimated Cleanup Cost Liability	N		C/U	
			and Pay					
	Post			Entitlement Benefits Due and Payable	N*		C/U	
				the Public				
26	Post		2130	Contract Holdbacks	N		С	
26	Post		2190	Other Accrued Liabilities	N		C/U	
26			2210	Accrued Funded Payroll and Leave	N*		С	
26	Post		2211	Withholdings Payable	N*		С	
26	Post		2213	Employer Contributions and Payroll Taxes Payable	N		С	
26	Post		2215	Other Post-Employment Benefits Due and Payable	N		С	
26	Post	Е	2216	Pension Benefits Due and Payable to Beneficiaries	N*		С	
26	Post	Е	2217	Benefit Premiums Payable to Carriers	N*		С	
26	Post	Е	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*		С	
26	Post	Е	2220	Unfunded Leave	N*		U	
26	Post	Е	2290	Other Unfunded Employment Related Liability	N		U	
26	Post	Е	2310	Advances From Others	N		С	
26	Post	Е	2320	Deferred Credits	N		C/U	
26	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N		С	
26	Post	Е	2910	Prior Liens Outstanding on Acquired Collateral	N*		U	
26	Post	Е	2920	Contingent Liabilities	N*		C/U	
26	Post		2940	Capital Lease Liability	N		C/U	
26	Post	Е	2960	Accounts Payable From Canceled Appropriations	N		U	
26	Post	Е	2980	Custodial Liability	N		U	
26	Post	Е	2990	Other Liabilities	N		C/U	
27 T	otal Li	abilitie	es	CALC (1926)				
00.0	\ <u>'</u>		0	(Alata 40)				
28 C	ommit	ments	and Co	ontingencies (Note 16)				
Net I	Positio	n						
29 L	Inexpe	nded	Appropr	iations				
	Post			Unexpended Appropriations - Cumulative	1			
			•					
			esults o	f Operations				
30	Post	Е	3310	Cumulative Results of Operations				
31 T	otal Ne	et Pos	ition	CALC (29+30)				
			es/Net P					
4/ 11	1100	201	oount ot	tribute domains as provided in USSGL Section IV, page 4		·	·	· · · · · · · · · · · · · · · · · · ·

 ^{1/} Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
 * By definition, this USSGL account can only have this USSGL account attribute domain.

Statement of Net Cost for Fiscal 2004 Reporting

	IIICIII O	INCLO	OSLIDI FIS	cal 2004 Reporting				
						Account Attrib		
						sted Trial Bal		
Line			USSGL	USSGL Account Title	Federal/ 2/	Exchange/	Cust/	Additional Information Required
No.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	
Progr	ram Co	sts:						
Progr	ram A:							
1 Inti	ragove	rnmen	tal Gross C	Costs				
1	Pre	E	6100	Operating Expenses/Program Costs	F			Production
1	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	F			Production
1	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of	F			Production
				the Public Debt and/or the Federal Financing Bank				
1	Pre	E	6320	Interest Expenses on Securities	F			Production
1	Pre	E	6330	Other Interest Expenses	F			Production
1	Pre	E	6400	Benefit Expense	F			Production, Nonproduction
1	Pre	E	6720	Bad Debt Expense	F			Production
1	Pre	E	6730	Imputed Costs	F			Production
1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F			Production
1	Pre	E	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring
				·				cleanup costs.
1	Pre	E	6850	Employer Contributions to Employee Benefit	F			Nonproduction
'	FIE	-	0030	Programs Not Requiring Current-Year Budget	ı.			Nonproduction
				Authority (Unobligated)				
1	Pre	E	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
1	Pre	E	7210	Losses on Disposition of Assets - Other	F	Х		Production, Nonproduction
1	Pre	E	7211	Losses on Disposition of Investments	F	X		Production, Nonproduction
1	Pre	Ē	7212	Losses on Disposition of Borrowings	F	X		Production, Nonproduction
1	Pre	E	7280	Unrealized Losses	F	X		Production, Nonproduction
1	Pre	E	7290	Other Losses	F	X		Production, Nonproduction
1	Pre	E	7300	Extraordinary Items	F	X		Production, Nonproduction
1	Pre	Ē	7500	Distribution of Income - Dividend	F	X		Production, Nonproduction
2 Les	ss: Intr	agover	nmental Ea	arned Revenues				
2	Pre	E	5100	Revenue From Goods Sold	F	X*		
2	Pre	E	5109	Contra Revenue for Goods Sold	F	X*		
2	Pre	E	5200	Revenue From Services Provided	F	X*		
2	Pre	E	5209	Contra Revenue for Services Provided	F	X*		
2 2 2 2 2 2	Pre	E	5310	Interest Revenue - Other	F	X	Α	
2	Pre	E	5311	Interest Revenue - Investments	F	X	A	
2	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	F	X	A	
1		-		Funds	· ·	``		
2	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F	Х	Α	
				Receivable				
2	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F	Х	Α	

Statement of Net Cost for Fiscal 2004 Reporting

State	ment c	net C	JOST TOF FIS	cal 2004 Reporting				
		ļ				Account Attrib		
		L		110001 A		sted Trial Bal		Additional Information Demoised
ine lo.	Pre/	Trial	USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
0.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	
	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	F	Х	A	
	Pre	E	5320	Penalties. Fines. and Administrative Fees Revenue	F	X	A	
	Pre	E	5320		F	X	A	
	rie	_	5529	Contra Revenue for Penalties, Fines, and Administrative Fees		^		
	Pre	E	5400	Benefit Program Revenue	F	X		
	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	Х		
	Pre	E	5500	Insurance and Guarantee Premium Revenue	F	X*		
	Pre	E	5509	Contra Revenue for Insurance and Guarantee	F	X*		
				Premium Revenue				
	Pre	Е	5900	Other Revenue	F	Х		
	Pre	E	5909	Contra Revenue for Other Revenue	F	Х		
	Pre	E	7110	Gains on Disposition of Assets - Other	F	X		Production, Nonproduction
	Pre	Е	7111	Gains on Disposition of Investments	F	Х		Production, Nonproduction
	Pre	E	7112	Gains on Disposition of Borrowings	F	X		Production, Nonproduction
	Pre	E	7180	Unrealized Gains	F	X		Production, Nonproduction
	Pre	E	7190	Other Gains	F	X		Production, Nonproduction
		<u> </u>			i i			r reduction, recorp reduction
Intr	agove	rnmen	tal Net Cos	ts				
		1	CALC (1 -					
			07.20 (.	_, 				
Gro	oss Co	sts Wi	th the Publ	ic	1			
	Pre	E	6100	Operating Expenses/Program Costs	N			Production
	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	N		1	Production
	Pre	E	6199	Adjustment to Subsidy Expense	N			Production
	Pre	E	6320	Interest Expenses on Securities	N			Production
	Pre	E	6330	Other Interest Expenses	N		+	Production
	Pre	E	6400	Benefit Expense	N		+	Production, Nonproduction
	Pre	E	6500	Cost of Goods Sold	N			Production
	Pre	E	6600	Applied Overhead	N			Production
	Pre	E	6610	Cost Capitalization Offset	N			Production
	Pre	E	6710	Depreciation, Amortization, and Depletion	N	1	1	Production
	Pre	E	6720	Bad Debt Expense	N	1	1	Production
	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	N	1	1	Production
	Pre	E	6800	Future Funded Expenses	N N	 	+	Production, Nonproduction
	Pre	E	6900	Nonproduction Costs	N	 	+	Nonproduction. Report stewardship costs separately.
	Pre	E	7210	Losses on Disposition of Assets - Other	N	Х	+	Production, Nonproduction
	Pre	E	7210	Losses on Disposition of Investments	N	X	+	Production, Nonproduction
	Pre	E	7211	Losses on Disposition of Borrowings	N	X	+	Production, Nonproduction
	Pre	E	7212	Unrealized Losses	N	X	1	Production, Nonproduction
							+	
4	Pre	E	7290	Other Losses	N	X		Production, Nonproduction

Statement of Net Cost for Fiscal 2004 Reporting

		1100		Cai 2004 Reporting	USSGL	Account Attrib	outes/1	
						sted Trial Bala		
Line	Pre/	Trial	USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
No.		Bal.	Account		NonFederal	Nonexch.	Noncust.	
4	Pre	E	7300	Extraordinary Items	N	Х		Production, Nonproduction
4	Pre	E	7500	Distribution of Income - Dividend	N	Х		Production, Nonproduction
4	Pre	E	7600	Changes in Actuarial Liability	N			Production, Nonproduction
5 Les				om the Public				
5		E	5100	Revenue From Goods Sold	N	X*		
5		Е	5109	Contra Revenue for Goods Sold	N	Χ*		
5		Е	5200	Revenue From Services Provided	N	X*		
5		Е	5209	Contra Revenue for Services Provided	N	X*		
5		Е	5310	Interest Revenue - Other	N	X	Α	
5		Е	5311	Interest Revenue - Investments	N	Х	Α	
5	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	X	Α	
5	Pre	Е	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	Х	Α	
5	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments	N	Х	Α	
5	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	N	Х	Α	
5	Pre	Е	5320	Penalties, Fines, and Administrative Fees Revenue	N	Х	Α	
5	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	N	Х	А	
5	Pre	Е	5400	Benefit Program Revenue	N	Х		
5		E	5409	Contra Revenue for Benefit Program Revenue	N	X		
5		E	5500	Insurance and Guarantee Premium Revenue	N	X*		
5		Е	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X*		
_	Pre	E	5900	Other Revenue	N	Х		
5 5		E	5900	Contra Revenue for Other Revenue	N	X		
<u>ე</u>		E	7110	Gains on Disposition of Assets - Other	N	X		Production, Nonproduction
5		E	7111	Gains on Disposition of Investments	N	X		Production, Nonproduction Production, Nonproduction
5		E	7112	Gains on Disposition of Borrowings	N	X		Production, Nonproduction
5		E	7180	Unrealized Gains	N	X		Production, Nonproduction
5		E	7190	Other Gains	N	X		Production, Nonproduction
J	FIE	_	7 190	Other Gains	IN	_ ^		Production, Nonproduction
6 No	Costs	With	the Public					
6			CALC (4 -	5)				
			,					
7 Tot	al Net	Costs						
7			CALC (3 +	6)				
8 Co			ned to Pro					
8		Е	6400	Benefit Expense	Υ			Nonproduction. Cost not assigned to programs.
8		Е	6800	Future Funded Expenses	Υ			Nonproduction. Cost not assigned to programs.
8	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	F			Nonproduction. Cost not assigned to programs.
0	Dro	_	6000	Authority (Unobligated)	Y		+	Nonproduction Cost not assigned to programs
0		E	6900	Nonproduction Costs			+	Nonproduction. Cost not assigned to programs.
0		E	7210	Losses on Disposition of Assets - Other Losses on Disposition of Investments	Y	X	+	Nonproduction. Cost not assigned to programs.
0		E	7211		Y	X	+	Nonproduction. Cost not assigned to programs.
0			7212	Losses on Disposition of Borrowings		X	-	Nonproduction. Cost not assigned to programs.
8		E	7280	Unrealized Losses	Y	X	+	Nonproduction. Cost not assigned to programs.
8		E	7290	Other Losses	Ϋ́	X		Nonproduction. Cost not assigned to program

Statement of Net Cost for Fiscal 2004 Reporting

State	ment o	i net c	OSL IOI FIS	cai 2004 Reporting				
						Account Attrib		
						sted Trial Bala		
	Pre/	Trial	USSGL	USSGL Account Title		/Exchange/	Cust/	Additional Information Required
No.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	
	Pre	E	7300	Extraordinary Items	Y	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7500	Distribution of Income - Dividend	Y	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.
9 Les	ss: Ear	ned Re	evenues No	t Attributed to Programs				
9	Pre	Е	5310	Interest Revenue - Other	Υ	X		Exchange revenue not attributable to programs.
9	Pre	E	5311	Interest Revenue - Investments	Υ	X		Exchange revenue not attributable to programs.
9	Pre	Е	5312	Interest Revenue - Loans Receivable/Uninvested	Υ	X		Exchange revenue not attributable to programs.
				Funds				
9	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	Υ	X		Exchange revenue not attributable to programs.
				Receivable				
9	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments	Υ	Х		Exchange revenue not attributable to programs.
9	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	Υ	X		Exchange revenue not attributable to programs.
9	Pre	E	5900	Other Revenue	Υ	X		Exchange revenue not attributable to programs.
9	Pre	E	5909	Contra Revenue for Other Revenue	Y	X		Exchange revenue not attributable to programs.
9	Pre	E	7110	Gains on Disposition of Assets - Other	Υ	X		Nonproduction. Cost not assigned to programs.
9	Pre	E	7111	Gains on Disposition of Investments	Υ	X		Nonproduction. Cost not assigned to programs.
9	Pre	E	7112	Gains on Disposition of Borrowings	Υ	X		Nonproduction. Cost not assigned to programs.
9	Pre	E	7180	Unrealized Gains	Υ	X		Nonproduction. Cost not assigned to programs.
9	Pre	Е	7190	Other Gains	Υ	X		Nonproduction. Cost not assigned to programs.
10 N	et Cost	t of Op	erations					
10			CALC (7 +	8 - 9)				

^{*} By definition, this USSGL account can only have this USSGL account attribute domain.

Footnotes:

- 1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2 USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).

							USSGL Ac	count Attributes/1	
							Adjuste	d Trial Balance	
Cum. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	-
		1	Begin	nina B	alances				
	Х	1	Pre	В	3100	Unexpended Appropriations - Cumulative			
Х		1	Pre	В	3310	Cumulative Results of Operations			
	2 Prior-Period Adjustment		Adiustme	nts (+/-)					
	Х	2	Pre E 3108 Unexpended Appropriations - Prior-Period						
						Adjustments - Restated			
X		2	Pre	Е	5708	Expended Appropriations - Prior-Period			
^		-	1 16	_	3700	Adjustments - Restated			
X		2	Pre	E	7401	Prior-Period Adjustments - Restated	+		
^	Х			E	3109	,			
	^	-	Pie	_	3109	Unexpended Appropriations - Prior-Period			
			_	-		Adjustments - Not Restated			
X		2	Pre	Е	5709	Expended Appropriations - Prior-Period			
		<u> </u>	_	<u> </u>	7400	Adjustments - Not Restated			
Х		2	Pre	Е	7400	Prior-Period Adjustments - Not Restated	1		
		3	Pogin	ning P	alancos A	l s Adjusted			
Х	Х	3	Degin	lillig D	CALC (1				
		3			CALC (1	2)			
		Rudo	totary	Einanc	ing Source)			
		Duug	jetai y	IIIIaiic	ling Source	; s.			
		4	Appro	poriatio	ns Receive	ed			
	Х	4		E	3101	Unexpended Appropriations -			Should tie to the Statement of Budgetary
	, ,	-		_	0.0.	Appropriations Received			Resources, line 1A, except for trust and special
						7 Appropriations resoured			funds.
		5				erred-In/Out (+/-)			
	Χ	5		E	3102	Unexpended Appropriations - Transfers-In			Debit - Decreases/Credit - Increases
	Х	5	Pre	E	3103	Unexpended Appropriations - Transfers-			Debit - Decreases/Credit - Increases
						Out			
		6	Other	Adius	tmonto (Do	coissiens etc.)(,/)			
		-	Other	E		scissions, etc.) (+/-)			Debit - Decreases/Credit - Increases
	Х	6			3106	Unexpended Appropriations - Adjustments			
X		6	Pre	Е	5790	Other Financing Sources			Relating to adjustments. Debit - Decreases /Credit - Increases

		ļ		ļ			USSGL Ac	count Attributes/1	
							Adjuste	d Trial Balance	
um. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
	Approp.		Post		Account	Title	Nonexch.	Noncust.	/ damona momadon required
		7	Appro	priatio	ns Used				
	Χ	7	Pre	E	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
Χ		7	Pre	E	5700	Expended Appropriations			Debit - Decreases/Credit - Increases
		8	None	xchang	ge Revenue				
Χ		8	Pre	E	5310	Interest Revenue - Other	Т	Α	
Χ		8	Pre	E	5311	Interest Revenue - Investments	Т	А	
						Interest Revenue - Loans			
Χ		8	Pre	E	5312	Receivable/Uninvested Funds	Т	Α	
						Contra Revenue for Interest Revenue -			
Χ		8	Pre	E	5317	Loans Receivable	Т	Α	
						Contra Revenue for Interest Revenue -			
Χ		8	Pre	E	5318	Investments	Т	Α	
Χ		8	Pre	Е	5319	Contra Revenue for Interest Revenue -	Т	Α	
						Other			
Χ		8	Pre	E	5320	Penalties, Fines, and Administrative Fees	Т	Α	
						Revenue			
Χ		8	Pre	E	5329	Contra Revenue for Penalties, Fines, and	Т	Α	
						Administrative Fees			
Χ		8	Pre	E	5400	Benefit Program Revenue	Т	Α	
Χ		8	Pre	E	5409	Contra Revenue for Benefit Program	Т	Α	
						Revenue			
Χ		8	Pre	E	5800	Tax Revenues Collected	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	Е	5801	Tax Revenue Accrual Adjustment	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	Е	5809	Contra Revenue for Taxes	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	E	5890	Tax Revenues Refunded	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	E	5900	Other Revenue	Т	Α	
Χ		8	Pre	E	5909	Contra Revenue for Other Revenue	Т	Α	
				<u> </u>					
		9				res of Cash and Cash Equivalents			
X		9	Pre	E	5600	Donated Revenue - Financial Resources	T*		
Χ		9	Pre	E	5609	Contra Revenue for Donations - Financial	T*		
.,		<u> </u>		<u> </u>		Resources	<u> </u>		
Χ		9	Pre	E	5900	Other Revenue	Т		Budgetary. Related to forfeitures of cash and cash equivalents.
X		9	Pre	E	5909	Contra Revenue for Other Revenue	Т		Budgetary. Related to forfeitures of cash and
^		9	FIE		2909	Contra Revenue foi Other Revenue	'		cash equivalents.

							USSGL Ac	count Attributes/1	
							Δdiuste	d Trial Balance	
um. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
Oper.	Approp.		Post		Account		Nonexch.	Noncust.	
		10				ut Reimbursement (+/-)			
Χ		10	Pre	E	5740	Appropriated Earmarked Receipts Transferred In			
Χ		10	Pre	Е	5745	Appropriated Earmarked Receipts Transferred Out			
Х		10	Pre	E	5750	Expenditure Financing Sources - Transfers-In			
Х		10	Pre	E	5755	Nonexpenditure Trust Fund Financing Sources - Transfers-In			
Х		10	Pre	E	5760	Expenditure Financing Sources - Transfers- Out			
Х		10	Pre	E	5765	Nonexpenditure Trust Fund Financing Sources - Transfers-Out			
		11	Other	Budge	etary Finan	 cing Sources (+/-)			
Х		11	Pre	E	5790	Other Financing Sources			Budgetary
X		11	Pre	E	7110	Gains on Disposition of Assets - Other	Т		Budgetary
X		11	Pre	E	7111	Gains on Disposition of Investments	Ť		Budgetary
X		11	Pre	E	7112	Gains on Disposition of Borrowings	Ť		Budgetary
X		11	Pre	E	7180	Unrealized Gains	Т		Budgetary
X		11	Pre	E	7190	Other Gains	Ť		Budgetary
X		11	Pre	E	7210	Losses on Disposition of Assets - Other	Ť		Budgetary
X		11	Pre	E	7211	Losses on Disposition of Investments	Ť		Budgetary
X		11	Pre	E	7212	Losses on Disposition of Borrowings	T		Budgetary
X		11	Pre	E	7280	Unrealized Losses	T		Budgetary
Х		11	Pre	E	7290	Other Losses	Т		Budgetary
Χ		11	Pre	Е	7500	Distribution of Income - Dividend	Т		Budgetary
		Othe	r Finai	ncing S	Sources:				
		12	Donas	ions a	nd Forfeitu	 res of Property			
Х		12		E	5610	Donated Revenue - Nonfinancial Resources	T*		
Х		12	Pre	Е	5619	Contra Donated Revenue - Nonfinancial Resources	' 		
Х		12	Pre	Е	5900	Other Revenue	T		No budgetary impact. Related to forfeitures o properties.
Х		12	Pre	Е	5909	Contra Revenue for Other Revenue	T		No budgetary impact. Related to forfeitures o properties.

							USSGL Ac	count Attributes/1	
							A divoto	d Trial Balance	
um. Res.	Unovn	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Descriped
									Additional Information Required
Oper.	Approp.	NO.	Post	ваі.	Account	I ITIE	Nonexch.	Noncust.	
		13	Trans	fers-In	/Out Witho	l ut Reimbursement (+/-)			
Х		13		E	5720	Financing Sources Transferred In Without		-	
,				_		Reimbursement			
Χ		13	Pre	E	5730	Financing Sources Transferred Out			
						Without Reimbursement			
						m Costs Absorbed by Others			
Х		14	Pre	E	5780	Imputed Financing Sources			
		15	Other	(./-)					
Х		15		(+/-)	5790	Other Financing Sources			No budgetary impact.
X				E	5799	Adjustment of Appropriations Used			No budgetary impact.
X		15		E	5900	Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Х		15	Pre	E	5909	Contra Revenue for Other Revenue	Т		Portion associated with nonexchange revenue Nonbudgetary
Х		15	Pre	Е	7110	Gains on Disposition of Assets - Other	Т		No budgetary impact.
Χ		15	Pre	E	7111	Gains on Disposition of Investments	Т		No budgetary impact.
Χ		15	Pre	E	7112	Gains on Disposition of Borrowings	Т		No budgetary impact.
Χ		15	Pre	E	7180	Unrealized Gains	Т		No budgetary impact.
Χ		15	Pre	E	7190	Other Gains	Т		No budgetary impact.
Χ		15	Pre	Е	7210	Losses on Disposition of Assets - Other	Т		No budgetary impact.
Χ		15	Pre	E	7211	Losses on Disposition of Investments	Т		No budgetary impact.
Χ		15	Pre	E	7212	Losses on Disposition of Borrowings	Т		No budgetary impact.
Χ		15	Pre	E	7280	Unrealized Losses	Т		No budgetary impact.
Χ		15	Pre	E	7290	Other Losses	Т		No budgetary impact.
Χ		15	Pre	Е	7500	Distribution of Income - Dividend	Т		No budgetary impact.
		16	Total	Financ	ing Source) De			
X		16			(615)				
	Х	16		CALC					
X		17	Net C	ost of (Operations	: (+/-)			
		18	Endin	g Bala	nces				
Χ		18			((3+16) -17	· ')			Should equal the ending amount reported as ne position on the Balance Sheet.
	Х	18		CALC	(3 + 16)				Should equal the ending amount reported as ne position on the Balance Sheet.

^{*} By definition, this USSGL account can only have this USSGL attribute domain.

Footnote:
1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

					USSGL Acco	ount Attributes/1	
						Trial Balance	
•	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
							·
60	urces	Used	to Financ	ce Activities:			
dg	etary	Resou	irces Obl	igated			
1	Oblig	ations	Incurred	(Must = SBR line 8)			
1			4801	Undelivered Orders - Obligations, Unpaid			
1	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	Е	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
		E-B	4901	Delivered Orders - Obligations, Unpaid			
		E	4902	Delivered Orders - Obligations, Paid			
_		E-B	4908	Authority Outlayed Not Yet Disbursed			
		E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
•	1	Cman	aliasa Avatl	positive From Officetting Collections and Decoveries (Must - FOV CDD line 2, 4)/2			
			4212	nority From Offsetting Collections and Recoveries (Must = EOY SBR line 3, 4)/2 Liquidation of Deficiency - Offsetting Collections			
			4221	Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of
_	1 10	L-D	7221	orinined dustomer orders without Advance			expiration. (Decreases)/Increases
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of
_							expiration. (Decreases)/Increases
2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			(2 co. cacco), more cacco
			4251	Reimbursements and Other Income Earned - Receivable			
2		Е	4252	Reimbursements and Other Income Earned - Collected			
		Е	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	Pre	E	4260	Actual Collections of "governmental-type" Fees			
2	Pre	E	4261	Actual Collections of Business-Type Fees			
				1.			
		E	4262	Actual Collections of Loan Principal			
2	Pre	E	4263	Actual Collections of Loan Interest			
2	Pre	E	4264	Actual Collections of Rent			
2	Pre	E	4265	Actual Collections From Sale of Foreclosed Property			
2	Pre	Е	4266	Other Actual Business-Type Collections From Non-Federal Sources			
2	Pre	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			
2	Pre	Е	4271	Actual Program Fund Subsidy Collected			
2	Pre	Е	4273	Interest Collected From Treasury			
2	Pre	E	4275	Actual Collections From Liquidating Fund			
2	Pre	E	4276	Actual Collections From Financing Fund			
2	Pre	E	4277	Other Actual Collections - Federal			
			4281	Actual Program Fund Subsidy Receivable			
		E-B	4283	Interest Receivable From Treasury			
		E-B	4285	Receivable From the Liquidating Fund			
		E-B	4286	Receivable From the Financing Fund			
			4287	Other Federal Receivables			

State	ment	of Fin	ancing fo	r Fiscal 2004 Reporting			<u> </u>
					USSGL Acc	ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post		Account		NonFed	Nonexch.	Additional Information Required
2	Pre	Е	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
_		-	1071	Recoveries			
2	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
_	FIE	-	4072				
_	D	-	1071	Obligations, Refunds Collected Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
4	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
<u> </u>	_	_	4070	D IAE I I ID: V D'IDE IO I OIE E D'I			
-	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			
				Collected			
		ations		ffsetting Collections and Recoveries			
3			CALC (1	-2)			
						ļ	
4	Less:	Offsett	ing Receip	ots (Must = SBR line 16)			Should equal deposits to Treasury on SF 224,
							FMS 1219, and FMS 1220. Excludes amounts
							related to the change in receivables and in
							related allowances. Revenue collected and
							distributed in offsetting receipt accounts only.
1	Pre	E	5100	Revenue From Goods Sold			
		E	5100	Contra Revenue for Goods Sold			
			5200	Revenue From Services Provided			
		E					
	Pre		5209	Contra Revenue for Services Provided			
	Pre	E	5310	Interest Revenue - Other			
	Pre	E	5311	Interest Revenue - Investments			
		Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds			
	Pre		5317	Contra Revenue for Interest Revenue - Loans Receivable			
	Pre	E	5318	Contra Revenue for Interest Revenue - Investments			
4	Pre	E	5319	Contra Revenue for Interest Revenue - Other			
4	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue			
4	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
4	Pre	Е	5400	Benefit Program Revenue			
	Pre	E	5409	Contra Revenue for Benefit Program Revenue			
	Pre	E	5500	Insurance and Guarantee Premium Revenue	1	1	
	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	1	†	
			5600		 	 	
	Pre	E		Donated Revenue - Financial Resources Contra Revenue for Donations - Financial Resources			
	Pre	E	5609				
	Pre	E	5800	Tax Revenue Collected			
	Pre	E	5801	Tax Revenue Accrual Adjustment			
	Pre	E	5809	Contra Revenue for Taxes			
4	Pre	E	5890	Tax Revenues Refund			
		E	5900	Other Revenue		1	
4	Pre	Е	5909	Contra Revenue for Other Revenue			
5	Net C	bligat	ions				
5			CALC (3	- 4)			
	<u> </u>	L	J, (LO (0	'/	I .	I	

	<u> </u>]		USSGL Acc	ount Attributes/1	
						Trial Balance	
е	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
-	-	-	Account		NonFed	Nonexch.	Additional Information Required
	1 031	Dui	Account	THE	Nom cu	Nonexen.	Additional information required
e	Reso	urces					
				itures of Property (Must = CNP line 12)			
6	Pre	Е	5610	Donated Revenue - Nonfinancial Resources			
6	Pre	Е	5619	Contra Donated Revenue - Nonfinancial Resources			
6	Pre	Е	5900	Other Revenue			No budgetary impact. Related to forfeitures of
							properties.
6	Pre	Е	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of
							properties.
_							
7	Trans			hout Reimbursement (+/-) (Must = CNP line 13)			
7	Pre	Е	5720	Financing Sources Transferred In Without Reimbursement			
7	Pre	Е	5730	Financing Sources Transferred Out Without Reimbursement			
8	Imput	ed Fir	l nancing F	rom Costs Absorbed by Others (Must = CNP line 14)			
	Pre		5780	Imputed Financing Sources			
Ŭ		_	0700	Impared Financing Courses			
9	Other	Reso	urces (+/-	(Must = CNP line 15)			
9	Pre		5790	Other Financing Sources			No budgetary impact
9	Pre	Е	5799	Adjustment of Appropriations Used			
9	Pre	Е	5900	Other Revenue		T	No budgetary impact.
_		Е	5909	Contra Revenue for Other Revenue		T	No budgetary impact.
_		Е	7110	Gains on Disposition of Assets - Other		T	No budgetary impact.
		Е	7111	Gains on Disposition of Investments		T	No budgetary impact.
_		Е	7112	Gains on Disposition of Borrowings		Т	No budgetary impact.
		Е	7180	Unrealized Gains		Т	No budgetary impact.
		Е	7190	Other Gains		Т	No budgetary impact.
_		E	7210	Losses on Disposition of Assets - Other		T	No budgetary impact.
	_	E	7211	Losses on Disposition of Investments		T	No budgetary impact.
_		E	7212	Losses on Disposition of Borrowings		T	No budgetary impact.
		E	7280	Unrealized Losses		T	No budgetary impact.
		E	7290	Other Losses		T	No budgetary impact.
9	Pre	E	7500	Distribution of Income - Dividend		T	No budgetary impact.
						1	
•	Nat O	46		Lload to Finance Astivities			
ıU	net O	iner R		S Used to Finance Activities		1	
			CALC (6	<i>y</i>)			
						1	
		Door	uroon IIn	ed to Finance Activities			
1							

	inent .	OI FIII	ancing to	r Fiscal 2004 Reporting			
					USSGL Acco	ount Attributes/1	
					Adjusted	Trial Balance	
Line				USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
Reso	urces	Used	to Financ	e Items Not Part of the Net Cost of Operations			
				Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Provide	led		
	Pre		4221	Unfilled Customer Orders Without Advance			
12	Pre	E-B	4222	Unfilled Customer Orders With Advance			
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
12	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			Net (Increases)/Decreases
12				Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
		_		Recoveries			
40	_	_	4070				
12	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
		_		Obligations, Refunds Collected			
		Е	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
12	Pre	Е	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
13	Reso	urces	That Fun	d Expenses Recognized in Prior Periods			
13*	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments
							collected.
13^	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease
13^	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform, if net decrease
		E-B		Other Accrued Liabilities			If net decrease
			2220	Unfunded Leave			If net decrease
			2225	Unfunded FECA Liability			If net decrease
				Other Unfunded Employment Related Liability			If net decrease
			2610	Actuarial Pension Liability			If net decrease
			2620	Actuarial Health Insurance Liability			If net decrease
			2630	Actuarial Life Insurance Liability			If net decrease
				Actuarial FECA Liability			If net decrease
			2690	Other Actuarial Liabilities			If net decrease
			2920	Contingent Liabilities			If net decrease
13"	Pre	E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to
							fiscal 1991.
13^	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net decrease
134	Pre	E-B	2990	Other Liabilities			If net decrease
			2995	Estimated Cleanup Cost Liability			If net decrease
13			2990	Louinated Ordanip Oost Liability			III HOL GGGGGGG
	-OF	₹-					
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
							F 17
13^	Pre	Е	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for
.0		_		. att. o . atta a Exponedo			debit balance.
13^	Pre	Ε	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year			Credit account balance. See line 23 for debit
				Budget Authority (Unobligated)			balance.
13^	Pre	Е	7600	Changes in Actuarial Liability			Credit account balance. See line 23 for debit
10			1		1	1	balance.

State	ment	of Fina	ancing fo	r Fiscal 2004 Reporting			
					USSGL Acco	ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
							·
	13* C	omme	nt: The c	ollection of vendor overpayments may be reported as a resource that does			
				f operations on line 13. The amount reported on line 13 for vendor overpayments			
				/o ways: (1) from the change in accounts receivable, or (2) from the increase			
				790 recorded when the collection is received.			
		00_ 0	oodani o	Too roomada wiidii dha danadaan la roomada			
	13^ C	omme	nt. If fin	ancing sources that fund costs of prior periods cannot be derived from the change			
				ilities, an optional method is to record a decrease to future funded expenses,			
				00 and/or 6850, when funding becomes available. The decreases (credit balances) ar	o reported		
				s that fund costs of prior periods.	e reported		
	as IIII	ancing	J Sources	s that fund costs of prior periods.			
-	1						
	D1	-4	Off ++!:	Collections and Descints That De Not Affect Not Contact of Occurations			
14	Buag	etary (Jitsetting	Collections and Receipts That Do Not Affect Net Cost of Operations			
				ections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy			
14A	Pre	Е	4260	Actual Collections of "governmental-type" Fees			Credit reform financing funds only.
14A	Pre	E	4261	Actual Collections of Business-Type Fees			Credit reform financing funds only
14A	Pre	E	4262	Actual Collections of Loan Principal			Credit reform financing funds only
14A	Pre	E	4263	Actual Collections of Loan Interest			Credit reform financing funds only
14A	Pre		4264	Actual Collections of Rent			Credit reform financing funds only
			4265	Actual Collections From Sale of Foreclosed Property			Credit reform financing funds only
			4266	Other Actual Business-Type Collections From Non-Federal Sources			Credit reform financing funds only
			4267	Other Actual "governmental-type" Collections From Non-Federal Sources			Credit reform financing funds only
			4271	Actual Program Fund Subsidy Collected		<u> </u>	Credit reform financing funds only
14A	Pre	Е	4273	Interest Collected From Treasury			Credit reform financing funds only
14A	Pre	Е	4275	Actual Collections From Liquidating Fund			Credit reform financing funds only
14A	Pre	Е	4277	Other Actual Collections - Federal			Credit reform financing funds only
14A	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			Credit reform financing funds only
144	Pre	E-B	4285	Receivable From the Liquidating Fund			Credit reform financing funds only
				Receivable From the Financing Fund			· ·
			4286				Credit reform financing funds only
14A	Pre	E-B	4287	Other Federal Receivables			Credit reform financing funds only
4.5	041						Deleted to the mention of # 40 U.S.
14B	Other	•					Related to the portion of offsetting collections
							and receipts that is not reported on the
							Statement of Net Cost.
		Е	5310	Interest Revenue - Other		T	
14B	Pre	Е	5311	Interest Revenue - Investments		Т	
14B	Pre	Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds		T	
14B	Pre	Е	5317	Contra Revenue for Interest Revenue - Loans Receivable		T	
14B	Pre	Ε	5318	Contra Revenue for Interest Revenue - Investments		Т	
		Е	5319	Contra Revenue for Interest Revenue - Other		Т	
			5320	Penalties, Fines, and Administrative Fees Revenue		Т	
140	LIE	_	JJZU	p enames, i mes, and Administrative rees nevertible			

State	ment	of Fina	ancing to	r Fiscal 2004 Reporting			1
						unt Attributes/1	
						Trial Balance	
				USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
Reso	urces	Used	to Financ	ce Activities:			
14B	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		Т	
14B	Pre	Е	5400	Benefit Program Revenue		Т	
14B	Pre	Е	5409	Contra Revenue for Benefit Program Revenue		Т	
14B	Pre	Е	5600	Donated Revenue - Financial Resources		T*	
14B	Pre	Е	5609	Contra Revenue for Donations - Financial Resources		T*	
14B	Pre	E	5800	Tax Revenue Collected		T*	
			5801	Tax Revenue Accrual Adjustment		T*	
			5809	Contra Revenue for Taxes		 T*	
		E	5890	Tax Revenues Refund		T*	
			5900	Other Revenue		T	
			5909	Contra Revenue for Other Revenue		Т	
15	Reso	urces	That Fina	nce the Acquisition of Assets			
15	Pre	Е	8802	Purchases of Capitalized Assets			
				·			
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Current-year purchase amount only
15	Pre	E-B	1690	Other Investments	N		Current-year purchase amount only
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing funds only
15	Pre	Е	4902	Delivered Orders - Obligations, Paid			Credit reform financing funds only
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing funds only
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform financing funds only
		E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing funds only
-OF	۲-						
		E-B	1511	Operating Materials and Supplies Held for Use			Current-year purchase amount only
		E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			Current-year purchase amount only
		E-B	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
		E-B	1521	Inventory Purchased for Resale			Current-year purchase amount only
		E-B	1522	Inventory Held in Reserve for Future Sale			Current-year purchase amount only
		E-B	1523	Inventory Held for Repair			Current-year purchase amount only
		E-B		Inventory - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
		E-B	1525	Inventory - Raw Materials			Current-year purchase amount only
		E-B	1525	Inventory - Raw Materials Inventory - Work-in-Process			Current-year purchase amount only
		E-B	1527	Inventory - Finished Goods			Current-year purchase amount only
		E-B	1527	Inventory - Allowance			Current-year purchase amount only. Use to adjust
13	116	L-D	1323	inventory - Anowance			book value of inventory upon disposition.

				r Fiscal 2004 Reporting	USSGI Acco	ount Attributes/1	
				_		Trial Balance	
	D /	T! - 1	110001	U0001 A			
				USSGL Account	Federal/	Exch./	
lo	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
			. =				
		E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			Current-year purchase amount only
15	Pre	E-B	1569	Commodities - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15		E-B	1571	Stockpile Materials Held in Reserve			Current-year purchase amount only
15		E-B	1572	Stockpile Materials Held for Sale			Current-year purchase amount only
		E-B	1591	Other Related Property			Current-year purchase amount only
15	Pre	E-B	1599	Other Related Property - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1711	Land and Land Rights			Current-year purchase amount only
15	Pre	E-B	1712	Improvements to Land			Current-year purchase amount only
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1720	Construction-in-Progress			Current-year purchase amount only
15		E-B	1730	Buildings, Improvements, and Renovations			Current-year purchase amount only
		E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			Purchase amount only. Use to adjust book value
							of inventory upon disposition.
15	Pre	E-B	1740	Other Structures and Facilities			Current-year purchase amount only
		E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Current-year purchase amount only. Use to adjust
				'			book value of inventory upon disposition.
15	Pre	E-B	1750	Equipment			Current-year purchase amount only
		E-B	1759	Accumulated Depreciation on Equipment			Current-year purchase amount only. Use to adjust
				4. F			book value of inventory upon disposition.
15	Pre	E-B	1810	Assets Under Capital Lease			Current-year purchase amount only
		E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1820	Leasehold Improvements			Current-year purchase amount only
		E-B	1829	Accumulated Amortization on Leasehold Improvements			Current-year purchase amount only. Use to adjust
. •			.020				book value of inventory upon disposition.
15	Pre	E-B	1830	Internal-Use Software			Current-year purchase amount only
		E-B	1832	Internal-Use Software in Development			Current-year purchase amount only
		E-B	1839	Accumulated Amortization on Internal-Use Software			Current-year purchase amount only. Use to adjust
			1000	7 Codimination 7 Who the control of			book value of inventory upon disposition.
15	Pre	E-B	1840	Other Natural Resources			Current-year purchase amount only
		E-B	1849	Allowance for Depletion			Current-year purchase amount only. Use to adjust
			1010	A Monarios for Bopiston			book value of inventory upon disposition.
15	Pre	E-B	1890	Other General Property, Plant, and Equipment			Current-year purchase amount only
	Pre	E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Current-year purchase amount only. Use to adjust
			1000	Proceedings of Street School Property, Flank, and Equipment			book value of inventory upon disposition.
							book value of inventory upon disposition.
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets
.0		-	10.0				Total overpayments related to suprainzed desets
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
							Transfer and transfer and an arrangement
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Current-year purchase amount only
		E-B	1690	Other Investments	N		Current-year purchase amount only
		E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing funds only
		E	4902	Delivered Orders - Obligations, Paid			Credit reform financing funds only

	ment	of Fina	ancing fo	r Fiscal 2004 Reporting			
					USSGL Acc	ount Attributes/1	
					Adjusted	Trial Balance	
_ine	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
15	Pre	Е	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing funds only
. 0		-		Sommara / lajasamente si / hor / san Sipana Bomeroa si asis si sanganone, / leseranos			Great resemble managed and emp
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			Credit reform financing funds only
15	FIE	_	4912	Collected			Credit reform linancing funds only
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	<u> </u>		Credit reform financing funds only
15	FIE	-	4902	Topward Adjustifierits of Filor-Teal Delivered Orders - Obligations, Faid			Credit reform illiancing funds only
	Comr	nent:	If resour	ces that finance the acquisition of assets or liquidation of liabilities related to			
				rty, plant, and equipment on line 15 (USSGL accounts 15111899) cannot be			
				inge in the inventory/asset accounts, an optional method is to tag the asset transacti	ione		
				The transactions identified thus far that affect "resources that finance the acquisition			
				• • • • • • • • • • • • • • • • • • •			
	asset	SOFII	quidation	of liabilities" related to inventory and property, plant, and equipment include purcha	ises		
				yments, donations, transfers-in, transfers-out, and the book value of assets sold or			
				ource is recognized for the proceeds of the sale. Agencies also may find it useful to			
				unts needed from these transactions in an agency-defined memorandum			
	accou	ınt (90	00 series	s).			
	Note:	Other	asset tra	insactions that have yet to be identified may affect this line.			
				·			
	Comr	nent: I	For losse	s incurred when an asset is sold or disposed of and a budgetary resource is			
				ons exist for reporting the loss on the Statement of Financing. The first			
				the book value on line 15: Resources that Finance the Acquisition of Assets or Liquid	dation		
				lude the loss in Components Not Requiring or Generating Resources (lines 2528).			
				s to include the loss in Components Not Requiring or Generating Resources (inles 2526).			
				ook value of the asset less the loss. The second option is addressed in the "Special			
	Editio	n" of	the "FAS	AB News," dated August 1998, updated March 1999.			
				ccount 1310, line 15 includes vendor overpayments related to capitalized assets. No	te that other tra	nsactions	
	yet to	be ide	entified n	nay also affect this line.			
	Comr	nent:	Transact	ions for non-Government securities have not been completed. Changes to line 15			
				nce the transactions are completed.			
			, .	'			
					1	 	
16	Othor	Rese	urces or	Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations			
	Pre			Authority Adjusted for Interest on Public Debt Securities			
				, ,			
		E	4931 5720	Delivered Orders - Obligations Transferred, Unpaid			
16		_	L 720	Financing Sources Transferred In Without Reimbursement			
16		E	3720				
16	Pre						
16 16	Pre		5730	Financing Sources Transferred Out Without Reimbursement			
16 16	Pre			Financing Sources Transferred Out Without Reimbursement			
16 16 16	Pre Pre	E		Financing Sources Transferred Out Without Reimbursement Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect

State	ment	of Fina	ancing fo	r Fiscal 2004 Reporting			
						ount Attributes/1	
					Adjusted	Trial Balance	
Line			USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
16	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			
16	Pre	E	7400	Prior-Period Adjustments - Not Restated			Budgetary impact only
16	Pre	E	7401	Prior-Period Adjustments - Restated			Do not use adjustment in year of restatement. See Prior-Period Adjustment Scenario.
	Comr	mont:	The State	ement of Financing for certain inventory scenarios does not reconcile unless USSGL			
				uded on line 16. The transactions for prior-period adjustments must be analyzed.			
	accou	unit /4	io is ilicii	ded on line 16. The transactions for prior-period adjustments must be analyzed.			
17	Total	Posoi	urcoe Hea	ed to Finance Items Not Part of the Net Cost of Operations			
- ' '	TOTAL		CALC (1				
			OALO (1	10)			
18	Total	Resou		ed to Finance the Net Cost of Operations			
			CALC (1	1-17)			
Comp	ponen	ts of t	ne Net Co	ost of Operations That Will Not Require or Generate Resources in the Current Period:			
Comr	nonen	ts Rec	l Juiring or	Generating Resources in Future Periods:			
COIII	ponen	lis itet	unnig or	Ceneraling Resources in Future Ferious.			
19	Incre	ase in	Δnnual I	eave Liability			
				Unfunded Leave			If net increase
	-OF						The third base
19*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability.
20	Incres	aco in	Environn	cental and Disposal Liability			
	Pre			nental and Disposal Liability Estimated Cleanup Cost Liability			If net increase
20			2990	Estimated Gleanup Cost Elability			II Het Hiciease
	-OF						
20*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in environmental and disposal liability.
		ļ					
24	Hews	rd/Da	Monte and E	Reestimates of Credit Subsidy Expense (+/-)			
			6199	Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
			6800	Future Funded Expenses			Credit reform. Downward subsidy reestimate. Debit
21	i ie		0000	I uture i unueu Expenses			account balance. See line 13 for credit balance.
	-OF	2_					
21*	Pre		2110	Accounts Payable			Credit reform. Downward subsidy reestimate.
∠ I "	rie	E-B	2110	Accounts Payable			Financing funds only.
21*	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform. Upward subsidy reestimate.
	110	ניים	<u> - 170</u>	Cassing i ayasic to the i maneing Account		 	Orealt reform. Opward adualdy recallinate.

Otate	Tatomont Gr 1 ii		anding id	r Fiscal 2004 Reporting	IISSCI Acce	ount Attributes/1	
				+		Trial Balance	
lina	Dro/	Trial	Heeci	USSGL Account	Federal/	Exch./	
Line No	Post		Account		NonFed	Nonexch.	Additional Information Required
110	1 031	Dui	Aoooun		Non cu	Honexen.	Additional information required
22	Incre	ase in	Exchang	e Revenue Receivable from the Public (Previous SOF 1F partial)		I	
	Pre	E-B	1310	Accounts Receivable		Х	(Increases) Excludes accounts receivable related
				A COSCARIO TROCOTALIO			to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		Х	(Increases) Excludes accounts receivable related
							to vendor overpayments related to line 13.
22	Pre	E-B	1340	Interest Receivable		Х	(Increases) Excludes credit reform financing.
	Pre	E-B	1349	Allowance for Loss on Interest Receivable		X	(moreacos) Excitacos oreali referii iniarionig.
	1						
	Othe		0.10-				
		E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
	Pre	E-B	2190	Other Accrued Liabilities			If net increase, unfunded
	Pre	E-B	2225	Unfunded FECA Liability			If net increase
	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net increase
	Pre	E-B	2610	Actuarial Pension Liability			If net increase
	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
	Pre	E-B	2630	Actuarial Life Insurance Liability			If net increase
	Pre	E-B	2650	Actuarial FECA Liability			If net increase
	Pre	E-B E-B	2690	Other Actuarial Liabilities			If net increase
	Pre	E-B	2920 2940	Contingent Liabilities Capital Lease Liability			If net increase If net increase. Related to a payment made prior
							to fiscal 1991.
23*	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
23*	Pre	E-B	2990	Other Liabilities			If net increase
23*	Pre	E	7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported i Section 4.
	-OF	₹-					
23*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
							balance.
23*	Pre	Е	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year			Debit account balance. See line 13 for credit
				Budget Authority (Unobligated)			balance.
23*	Pre	E	7600	Changes in Actuarial Liability			Debit account balance. See line 13 for credit
				nancing sources yet to be provided may be derived using the change in certain liabi			
				s. Another option is to use the debit balance of USSGL account 6800, "Future Fund			
				unt 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Cur	rent-Year		
	Budg	et Auf	nority (U	nobligated)."			
24	Total	Comp	onents o	f Net Cost of Operations That Will Require or Generate Resources in Future Periods			
24			CALC (1	923)			

Statement of Financing for Fiscal 2004 Reporting

				r Fiscal 2004 Reporting	USSGL Acc	ount Attributes/1	
					Adjusted	Trial Balance	
				USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
`amı		to Not	Doguirin	a or Conserting Bosouress			
				g or Generating Resources:			
				nortization			
25	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		X	
25	Pre	E-B	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities		X	
25	Pre	E-B	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of		X	
				the Public Debt		^	
25	Pre	E	6710	Depreciation, Amortization, and Depletion			
26	Reva	luation	of Asset	ts or Liabilities (+/-)			
			7110	Gains on Disposition of Assets - Other			Include if a budgetary resource is NOT recognized upon sale or disposition of assets.
26	Pre	Е	7111	Gains on Disposition of Investments			aport date of disposition of decote.
			7112	Gains on Disposition of Borrowings			
26			7180	Unrealized Gains			
		E	7190	Other Gains			
26	Pre	E	7210	Losses on Disposition of Assets - Other			
			7211	Losses on Disposition of Investments			
26	Pre	Е	7212	Losses on Disposition of Borrowings			
		E	7280	Unrealized Losses			
26	Pre	Е	7290	Other Losses			
27	Other	· (+/_\					
	Pre		5311	Interest Revenue - Investments		Х	Undistributed offsetting receipts: Related to trust
27	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		X	funds with exchange revenue. Undistributed offsetting receipts: Related to trust
27	Pre	E	5400	Benefit Program Revenue		X	funds with exchange revenue. Undistributed offsetting receipts: Related to trust
							funds with exchange revenue.
27	Pre	E	5409	Contra Revenue for Benefit Program Revenue		X	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	6720	Bad Debt Expense			Related to uncollectible noncredit reform receivables.
27	Pre	Е	6500	Cost of Goods Sold			
27*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments receivable; debit balance for other activity.
27	Pre	E	7300	Extraordinary Items			Í
	27* €	Ommo	nt An on	tion for recording the decrease in cost that results from a receivable for a vendor			
				cord a decrease to USSGL account 6790. The decrease is reported as part of			
				cost of operations that will not require or generate resources.			
		T		,			

Statement of Financing for Fiscal 2004 Reporting

State	inent (JI I 1116	ancing io	r Fiscal 2004 Reporting			
					USSGL Acco	unt Attributes/1	
					Adjusted	Trial Balance	
_ine	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
							_
28	Total	Comp	onents o	f Net Cost of Operations That Will Not Require or Generate Resources			
			CALC (2	527)			
29	Total	Comp	onents o	 If Net Cost of Operations That Will Not Require or Generate Resources in the Current	Period		
			CALC(24	1 + 28)			
- 20	N-4 O	4-6	0				
30	net C		Operation				
			CALC (1	8 + 29)			

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999.

Footnote

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2 - Line 2 must agree with Lines 3 and 4 of the SBR at year end	 For quarterly statements, anticipated accounts
should be added, as appropriate, for lines to agree.	

Shaded attributes are not applicable for budgetary accounts.
Indicates the USSGL preferred crosswalk for this line

Please refer to the June 12, 2003, IRC meeting minutes for further discussion on the preferred method.

^{*} By definition, this USSGL account can only have this attribute domain.

Statement of Custodial Activity for Fiscal 2004 Reporting

Julion	ioni or	Castoala	ACTIVITY for FISCAI 2004 Repo	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct	USSGL Account	Cust/	Additional Information Required
No	Bal	No	Title		Additional information Required
NO	Dai	NO	ritte	Noncust	
Reven	ue Activ	vity:			
Sour	ces of C	ash Coll	ections:		
1			me and FICA/SECA Taxes		
1	E	5800	Tax Revenues Collected	S	
2	Corpo	rate Inco	l me Taxes	+	
2	E	5800	Tax Revenues Collected	S	
3	Excise	Taxes			
3	Е	5800	Tax Revenues Collected	S	
-		1.016	<u>L</u>		
4		and Gift			
4	E	5800	Tax Revenues Collected	S	
5	Federa	l I Unemp	loyment Taxes		
5	Е	5800	Tax Revenues Collected	S	
-		<u> </u>			
6		n Duties			
6	Е	5800	Tax Revenues Collected	S	
7	Miscel	l laneous			
7	Е	5800	Tax Revenues Collected	S	
7	E	5310	Interest Revenue - Other	S	
7	E	5319	Contra Revenue for Interest - Other	S	
7	E	5311	1	 	
			Interest Revenue - Investments	S	
7	E	5318	Contra Revenue for Interest -		
7	_	E242	Investments	S	
7	E	5312	Interest Revenue -	S	
			Borrowings/Loans	<u> </u>	

Statement of Custodial Activity for Fiscal 2004 Reporting

		 	ii Activity for Fiscal 2004 Repo	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct	USSGL Account	Cust/	Additional Information Required
No	Bal	No	Title	Noncust	
7	E	5317	Contra Revenue for Interest -	1101100.01	
			Borrowings/Loans	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest		
			Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E	5320	Penalties, Fines, and		
			Administrative Fees Revenue	S	
7	E	5329			
			Contra Revenue for Penalties,		
			Fines, and Administrative Fees	S	
7	E-B	1360			
			Penalties, Fines, and		4 2/2
_		1000	Administrative Fees Receivable	S	(Increase)/Decrease
7	E-B	1369	A.I. 6 1 5 II.		
			Allowance for Loss on Penalties,		
			Fines, and Administrative Fees Receivable	S	(Increase)/Degreese
7	E	5600	Donated Revenue - Financial	3	(Increase)/Decrease
'	-	3000	Resources	S	
7	Е	5609	Contra Revenue for Donations -	Ŭ	
'	-	0000	Financial Resources	S	
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other		
			Revenue	S	
7	E-B	1310	Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1319	Allowance for Loss on Accounts		, ,
			Receivable	S	Related to other revenue. (Increase)/Decrease
8	Total Ca	ash Colle	ctions		
8		CALC	(1 7)		
9	Accrual	Adjustm	ents		
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts		
			Receivable	S	

Statement of Custodial Activity for Fiscal 2004 Reporting

O La LO		 	ii Activity for Fiscal 2004 Repo	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct	USSGL Account	Cust/	Additional Information Required
No	Bal	No	Title	Noncust	Additional morniation required
9	E-B	1340	Interest Receivable	S	
9	E-B	1349	Allowance for Loss on Interest	-	
3		1043	Receivable	S	
9	E-B	1360	1.10001142010		
			Penalties, Fines, and		
			Administrative Fees Receivable	S	
9	E-B	1369			
			Allowance for Loss on Penalties,		
			Fines, and Administrative Fees		
			Receivable	S	
9	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
9	E-B	5801			
			Tax Revenue Accrual Adjustment	S	
9	E-B	5809	Contra Revenue for Taxes	S	
40	T-1-LO				
10	Total Ci	ustodial F	-	S	
10		CALC	(8 + 9)		
D:		(O - II ()			
		f Collection			
11	E-B	2110	thers (by Recipient):		Deleted to too governous nation de
11*	E-B	2980	Accounts Payable	S S*	Related to tax revenue refunds.
11"	E	5890	Custodial Liability	S [*]	Cash collections only - from debits to 2980.
			Tax Revenues Refunded		
11	E	5990	Collections for Others	S*	
11	Е	6330	Other Interest Expenses	S	
÷0 -		<u> </u>		(h	- Norted for others than account 2000
					collected for others, then account 2980
should	not be u	ISEG. ACC	count 2980 is included on the cro	sswaik as an aiterna	ative to using account 5990.
12	(Increas	e)/Decrea	l ase in Amount Yet To Be Transfei	rred (+/-)	
12	E	5991	Accrued Collections for Others	S*	
	nal Metho				
12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Increase)/Decrease

Statement of Custodial Activity for Fiscal 2004 Reporting

				USSGL Account Attributes/1 Adjusted	
				Trial Balance	
Line	Trial	Acct	USSGL Account	Cust/	Additional Information Required
No	Bal	No	Title	Noncust	
3	Refunds	s and Oth	er Payments		
3	Е	5890	Tax Revenues Refunded	S	
13	Е	6330	Other Interest Expenses	S	
13	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
4	Retaine	d by the F	L Reporting Entity		
14		CALC	(10 - 11 - 12 - 13)		
f "Opti	onal Meth	nod" is use	ed		
14		CALC	(10 - 11 + 12 - 13)		
5	Net Cus	todial Ac	l tivity		
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero.
f "Opti	onal Meth	nod" is use	ed T		
5		CALC	(10 - 11 + 12 - 13 -14)		Must equal zero.
Comm	 ent: If co	 lecting e	<u> </u>	cost in connection with OMB 01-09, FASAB Rev	earning revenue, that revenue is reported on the

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 01-09, FASAB Revenue Standard, 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 01-09.)

Footnotes:

- 1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- * By definition, this USSGL account can only have this USSGL account attribute domain.

U.S. Government Standard General Ledger

SECTION VI. Crosswalks to the Closing Package

This section includes crosswalks for use in fiscal 2004. These crosswalks map USSGL accounts to external reports in accordance with current guidance from 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.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by FMS:

Fis	scal	2004 Reporting:	Page Number
\triangleright	Clo	osing Package	
	•	Balance Sheet	VI - 3
	•	Statement of Net Cost	. VI - 11
	•	Statement of Changes in Net Position.	VI - 19

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	Pre/Post			for Fiscal 2004 Reporting USSGL Account Title	USSGL	Additional Information Required
-1110 140	1 10/1 031			COOOL Account Title		Additional information required
		Bal	Acct		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
	Assets					
	ASSELS	1	-			
		<u> </u>				
	Non-Federa	<u>al</u>				
.1	Cash and C	Other Moi	netary Ass	sets		
2.1	Pre	E	1110	Undeposited Collections	N*	
	Pre	E	1120	Imprest Funds	N*	
	Pre	E	1130	Funds Held by the Public	N*	
					N*	
	Pre	E	1190	Other Cash		
	Pre	E	1195	Other Monetary Assets	N*	
	Pre	E	1200	Foreign Currency	N*	
2.1	Pre	E	1532	Seized Cash Deposited	N*	
2.1	Pre	E	1531	Seized Monetary Instruments	N	
	1	†				
2.2	Accounts F	Pacaivahi	o Not			
				Accounts Receivable	NI NI	
	Pre	E	1310	Accounts Receivable	N N	
	Pre	E	1319	Allowance for Loss on Accounts Receivable	N	
	Pre	E	1320	Employment Benefit Contributions Receivable	N	
2.2	Pre	E	1340	Interest Receivable	N	Related to accounts receivable
2.2	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to accounts receivable
	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to accounts receivable
	Pre	F	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to accounts receivable
2.2	116	-	1303	Allowance for Loss of Frendities, Filles, and Administrative Fees (receivable	- IN	Ivelated to accounts receivable
	Lasas Bass		-			
2.3	Loans Rece	eivable	10.10	1		
	Pre	E	1340	Interest Receivable	N	Related to loans receivable
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to loans receivable
2.3	Pre	E	1350	Loans Receivable	N	
	Pre	E	1359	Allowance for Loss on Loans Receivable	N	
	Pre	Е	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to loans receivable
	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to loans receivable
	Pre	E	1399	Allowance for Subsidy	N	Troidica to locilo roccivabio
	Pre	E	1551	Foreclosed Property	N	
2.3	Pre	E	1559	Foreclosed Property - Allowance	N	
2.4	Taxes Rece	eivable				
	Pre	E	1325	Taxes Receivable	N	
	Pre	Ē	1329	Allowance for Loss on Taxes Receivable	N	
	Pre	E	1340	Interest Receivable	N	Related to taxes receivable
		E				
2.4	Pre		1349	Allowance for Loss on Interest Receivable	N N	Related to taxes receivable
	IPro	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to taxes receivable
2.4			1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to taxes receivable
	Pre	E				1
		E				
2.4			ed Proper	ty		
2.4 2. 5	Pre Inventory a				N	
2.4 2.5	Pre Inventory a Pre	nd Relat	1511	Operating Materials and Supplies Held for Use	N N	
2.4 2.5 2.5 2.5	Inventory a Pre Pre	nd Relat	1511 1512	Operating Materials and Supplies Held for Use Operating Materials and Supplies Held in Reserve for Future Use	N	
2.4 2.5 2.5 2.5 2.5	Inventory a Pre Pre Pre Pre	nd Relate E E	1511 1512 1513	Operating Materials and Supplies Held for Use Operating Materials and Supplies Held in Reserve for Future Use Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	N N	
2.4 2.5 2.5 2.5 2.5 2.5	Inventory a Pre Pre Pre Pre Pre	nd Relate E E E E	1511 1512 1513 1514	Operating Materials and Supplies Held for Use Operating Materials and Supplies Held in Reserve for Future Use Operating Materials and Supplies - Excess, Obsolete, and Unserviceable Operating Materials and Supplies Held For Repair	N N N	
2.4 2.5 2.5 2.5 2.5 2.5 2.5	Pre Inventory a Pre Pre Pre Pre Pre Pre	nd Relate	1511 1512 1513 1514 1519	Operating Materials and Supplies Held for Use Operating Materials and Supplies Held in Reserve for Future Use Operating Materials and Supplies - Excess, Obsolete, and Unserviceable Operating Materials and Supplies Held For Repair Operating Materials and Supplies - Allowance	N N N	
2.4 2.5 2.5 2.5 2.5 2.5 2.5	Inventory a Pre Pre Pre Pre Pre	nd Relate E E E E	1511 1512 1513 1514	Operating Materials and Supplies Held for Use Operating Materials and Supplies Held in Reserve for Future Use Operating Materials and Supplies - Excess, Obsolete, and Unserviceable Operating Materials and Supplies Held For Repair	N N N	
2.4 2.5 2.5 2.5 2.5 2.5 2.5 2.5	Pre Inventory a Pre Pre Pre Pre Pre Pre Pre	nd Relate	1511 1512 1513 1514 1519	Operating Materials and Supplies Held for Use Operating Materials and Supplies Held in Reserve for Future Use Operating Materials and Supplies - Excess, Obsolete, and Unserviceable Operating Materials and Supplies Held For Repair Operating Materials and Supplies - Allowance	N N N	

2.5 F 2.5 F 2.5 F	Pre/Post	Trial Bal	Acct		USSGL Account	Additional Information Required
2.5				1		
2.5					Attribute /1	
2.5 F					Federal/	
2.5 F					NonFederal	
2.5 F					/2	
2.5 F	Pre	Е	1524	Inventory - Excess, Obsolete, and Unserviceable	N	
2.5		E	1525	Inventory - Raw Materials	N	
		E	1526	Inventory - Work-in-Process	N	
2.5 F	Pre	E	1527	Inventory - Finished Goods	N	
2.5 F		Е	1529	Inventory - Allowance	N	
2.5 F	Pre	Е	1541	Forfeited Property Held for Sale	N	
2.5 F	Pre	E	1542	Forfeited Property Held for Donation or Use	N	
2.5 F	Pre	E	1549	Forfeited Property - Allowance	N	
2.5 F	Pre	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N	
2.5 F		E	1569	Commodities - Allowance	N	
2.5 F		Е	1571	Stockpile Materials Held in Reserve	N	
2.5 F	Pre	Е	1572	Stockpile Materials Held for Sale	N	
2.5		Е	1591	Other Related Property	N	
2.5 F	Pre	E	1599	Other Related Property - Allowance	N	
	Property, P	lant, and				
2.6		E	1711	Land and Land Rights	N*	
2.6		E	1712	Improvements to Land	N*	
2.6	Pre	E	1719	Accumulated Depreciation on Improvements to Land	N*	
2.6		E	1720	Construction-in-Progress	N*	
2.6		E	1730	Buildings, Improvements, and Renovations	N*	
2.6		E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N*	
2.6		E	1740	Other Structures and Facilities	N*	
2.6		E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	
2.6		E	1750	Equipment	N*	
2.6		E	1759	Accumulated Depreciation on Equipment	N*	
2.6		E	1810	Assets Under Capital Lease	N*	
2.6		E	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	
2.6			1820	Leasehold Improvements	N*	
2.6		E E	1829	Accumulated Amortization on Leasehold Improvements	N*	
2.6 F		E	1830	Internal-Use Software	N* N*	
2.6		E	1832 1839	Internal-Use Software in Development	N*	
2.6		E	1840	Accumulated Amortization on Internal-Use Software Other Natural Resources	N*	+
2.6		E	1849	Allowance for Depletion	N*	+
2.6		E	1890	Other General Property, Plant, and Equipment	N*	-
2.6		E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N*	-
2.0	1 10	_	1000	Accommission by Other Ocherary Toperty, Frank, and Equipment	11	
7 (Other Asse	ts				
2.7		E	1410	Advances to Others	N	
2.7		E	1450	Prepayments	N	
2.7		E	1340	Interest Receivable	N	Related to investments
2.7		E	1349	Allowance for Loss on Interest Receivable	N	Related to investments
2.7		E	1618	Market Adjustment - Investments	N	
2.7		E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	†
2.7		Ē	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
2.7		E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
2.7		E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public	N	
ľ				Debt Securities		
2.7	Pre	E	1690	Other Investments	N	
2.7		E	1990	Other Assets	N	

				for Fiscal 2004 Reporting		
Line No		Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attribute /1	Additional Information Required
					Federal/	
					NonFederal	
					/2	
					•	
2.8	Total Non-F	ederal A	ssets (CA	CALC (2.12.7)		
			,			
3	Federal					
3.1	Pre	E	1010	Fund Balance With Treasury		
3.2	Investments	s (RC 1)	/3			
		E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
		E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
		E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1618	Market Adjustment - Investments	F	
3.2	Pre	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	Pre	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	Pre	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	F	
	Pre			Debt Securities		
3.2	Pre	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
		E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
3.2	Pre	E	1690	Other Investments	F	
3.3	Accounts R	eceivabl	e (RC 22)	/3		
3.3	Pre	Е	1310	Accounts Receivable	F	
	Interest Rec		(RC 2) /3			
3.4	Pre	E	1340	Interest Receivable	F	
3.5	Loans Rece	ivable (R	C 17) /3			
	Pre	F	1350	Loans Receivable	F	
0.0			.000		· ·	
3.6	Transfers R	eceivahl	e (RC 27)	/3		
		E	1330	Receivable for Transfers of Currently Invested Balances	F	
		E	1335	Expenditure Transfers Receivable	F	
0.0		_	. 500			
3.7	Benefit Pro	gram Co	ntribution	Receivable (RC 21) /3		
		E		Employment Benefit Contributions Receivable	F	
0.7	-			I	· · · · · · · · · · · · · · · · · · ·	

Line No.				for Fiscal 2004 Reporting		
FILE MO	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal	Acct		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
3.8	Advances to	Others	and Prep	ayments (RC 23) /3		
3.8	Pre	E	1410	Advances to Others	F	
3.8	Pre	E	1450	Prepayments	F	
3.9	Other Asset	s Withou	ıt Recipro	cals (RC 29) /3		
3.9 F		E	1319	Allowance for Loss on Accounts Receivable	F	
3.9		Е	1349	Allowance for Loss on Interest Receivable	F	
3.9		Е	1359	Allowance for Loss on Loans Receivable	F	
3.9	Pre	Е	1360	Penalties, Fines, and Administrative Fees Receivable	F	
3.9		Е	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	
3.9		E	1921	Receivable From Appropriations	F	Do not use without permission from Treasury or OMB.
3.9	Pre	E	1990	Other Assets	F	
3.10	Total Federa	al Assets	Calc (3.1.	3.9)		
4	Total Assets	s	Calc (2.8-	+3.11)		
5 I	Liabilities:					
	Non-Federa					
	Accounts Pa	ayable				
6.1 F		E	2110	Accounts Payable	N	
6.1 F		E	2120	Disbursements in Transit	N	
6.1 F		E	2140	Accrued Interest Payable	N	Related to accounts payable
6.1 F	Pre	Е	2960	Accounts Payable From Canceled Appropriations	N	
		t Securi		by the Public		
6.2		E	2140	Accrued Interest Payable	N	Related to interest on the debt
6.2	Pre	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	Pre	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing	N	
				Authority		
6.2		E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority		
6.2	Pre	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
		ployee a		n Benefits Payable		
6.3		E	2213	Employer Contributions and Payroll Taxes Payable	N	
6.3 F		E	2215	Other Post-Employment Benefits Due and Payable	N	
6.3 F		E	2216	Pension Benefits Due and Payable to Beneficiaries	N*	
6.3		E	2217	Benefit Premiums Payable to Carriers	N*	
6.3 F		Е	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*	
6.3 F		Е	2290	Other Unfunded Employment Related Liability	N	
6.3 F		E	2610	Actuarial Pension Liability	N*	
6.3 F		Е	2620	Actuarial Health Insurance Liability	N*	
6.3 F		Е	2630	Actuarial Life Insurance Liability	N*	
6.3 F		Е	2650	Actuarial FECA Liability	N*	
	Pre	E	2690	Other Actuarial Liabilities	N*	VA Benefits only

Balance	Sheet for th	e Closin		for Fiscal 2004 Reporting		
Line No	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal	Acct		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
6.4	Environme	ntal and	Disposal L	iabilities		
	Pre	E	2995	Estimated Cleanup Cost Liability	N	
				, , , , , , , , , , , , , , , , , , , ,		
6.5	Benefits Du	e and Pa	avable			
6.5	Pre	E	2160	Entitlement Benefits Due and Payable	N*	
6.6	Loan Guara	antee Lia	bilities			
	Pre	E	2180	Loan Guarantee Liability	N*	
0.0			2.00	20011 Oddianio Zidoniy		
6.7	Other Liabi	lities				
	Pre	E	2130	Contract Holdbacks	N	
	Pre	E	2190	Other Accrued Liabilities	N	
	Pre	E	2210	Accrued Funded Payroll and Leave	N*	
	Pre	E	2211	Withholdings Payable	N*	
	Pre	E	2220	Unfunded Leave	N*	
	Pre	E	2310	Advances From Others	N	
	Pre	E	2320	Deferred Credits	N	
	Pre	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N	
	Pre	E	2540	Participation Certificates	N	
	Pre	E	2590	Other Debt	N	
	Pre	E	2690	Other Actuarial Liabilities	N*	Not VA Benefits
	Pre	E		Prior Liens Outstanding on Acquired Collateral	N	NOT VA Belletits
	Pre	E	2910		N N	
		E		Contingent Liabilities Capital Lease Liability		
	Pre				N	
	Pre	E	2980	Custodial Liability	N	
6.7	Pre	E	2990	Other Liabilities	N	
		<u> </u>				
6.8	I otal Non-I	-ederal L	labilities	Calc. (6.16.7)		
7	Federal					
		ļ	<u> </u>			
7.1	Accounts F				_	
	Pre	E	2110	Accounts Payable	F	
	Pre	E	2120	Disbursements in Transit	F	
	Pre	E	2130	Contract Holdbacks	F	
	Pre	E	2190	Other Accrued Liabilities	F	
7.1	Pre	E	2990	Other Liabilities	F	
	L	<u> </u>			1	
7.2	Debt (RC 1)					
7.2	Pre	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
7.2	Pre	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
7.2	Pre	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
7.2	Pre	Е	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under	F	
	1	<u> </u>		General and Special Financing Authority		
7.2	Pre	E	2540	Participation Certificates	F	

7.4 Pre E 2520 Principal Payab 7.4 Pre E 2590 Other Debt 7.5 Pre E 2590 Other Debt 7.5 Pre E 2590 Other Debt 7.5 Pre E 2150 Payable for Tra 7.5 Pre E 2155 Expenditure Tra 7.6 Pre E 2213 Employer Contra 7.6 Pre E 2215 Other Post-Employer Contra 7.6 Pre E 2225 Unfunded FEC/LOW Track 7.6 Pre E 2290 Other Unfunded FEC/LOW Track 7.6 Pre E 2310 Advances From Others and Deferred Credits 7.7 Pre E 2310 Advances From Others and Deferred Credits 7.7 Pre E 2320 Deferred Credits 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2170	Payable to the Bureau of the Public Debt to the Federal Financing Bank efers of Currently Invested Balances sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	USSGL Account Attribute /1 Federal/ NonFederal /2 F F F F F F F F F* F* F* F F F F F F	Additional Information Required
7.3 Interest Payable (RC 2) /3 7.3 Pre	to the Bureau of the Public Debt to the Federal Financing Bank ifers of Currently Invested Balances sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	Attribute /1 Federal/ NonFederal /2 F F F F F F F F F F* F*	
7.3 Pre E 2140 Accrued Interes 7.4 Loans Payable (RC 17) /3 7.4 Pre E 2510 Principal Payable (RC 17) /3 7.4 Pre E 2520 Principal Payable (RC 27) /3 7.5 Pre E 2150 Payable for Tra 7.5 Pre E 2155 Expenditure Tra 7.6 Pre E 2213 Employer Contribution Payable (RC 27) /3 7.6 Pre E 2213 Employer Contribution Payable (RC 27) /3 7.6 Pre E 2215 Other Post-Employer Contribution Payable (RC 27) /3 7.6 Pre E 2210 Other Post-Employer Contribution Payable (RC 27) /3 7.6 Pre E 2210 Other Post-Employer Contribution Payable (RC 27) /3 7.6 Pre E 2225 Unfunded FEC/Toker Post-Employer Contribution Payable (RC 28) /3 7.6 Pre E 2225 Unfunded FEC/Toker Post-Employer Contribution Payable (RC 29) Other Unfunded FEC/Toker Post-Employer Contribution Payable (RC 29) Other Unfunded FEC/Toker Post-Employer Contribution Payable (RC 29) Other Unfunded FEC/Toker Post-Employer Pos	to the Bureau of the Public Debt to the Federal Financing Bank ifers of Currently Invested Balances sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	Federal/ NonFederal /2 F F F F F F F F F F F F F	
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7.3 Pre E 2140 Accrued Interes 7.4 Loans Payable (RC 17) /3 7.4 Pre E 2510 Principal Payable (RC 17) /3 7.4 Pre E 2520 Principal Payable (RC 27) /3 7.5 Pre E 2150 Payable for Tra 7.5 Pre E 2155 Expenditure Tra 7.6 Pre E 2213 Employer Contribution Payable (RC 27) /3 7.6 Pre E 2213 Employer Contribution Payable (RC 27) /3 7.6 Pre E 2215 Other Post-Employer Contribution Payable (RC 27) /3 7.6 Pre E 2210 Other Post-Employer Contribution Payable (RC 27) /3 7.6 Pre E 2210 Other Post-Employer Contribution Payable (RC 27) /3 7.6 Pre E 2225 Unfunded FEC/Toker Post-Employer Contribution Payable (RC 28) /3 7.6 Pre E 2225 Unfunded FEC/Toker Post-Employer Contribution Payable (RC 29) Other Unfunded FEC/Toker Post-Employer Contribution Payable (RC 29) Other Unfunded FEC/Toker Post-Employer Contribution Payable (RC 29) Other Unfunded FEC/Toker Post-Employer Pos	to the Bureau of the Public Debt to the Federal Financing Bank ifers of Currently Invested Balances sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	F F F F	
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7.4 Coans Payable (RC 17) /3 /3 /3 /4 Pre E 2510 Principal Payabra /4 Pre E 2520 Other Debt /4 Pre E 2590 Other Debt /4 Pre E 2590 Other Debt /4 Pre E 2590 Other Debt /4 Pre E 2150 Payable for Tra /5 Pre E 2150 Payable for Tra /5 Pre E 2155 Expenditure Tra /5 Pre E 2215 Expenditure Tra /5 Pre E 2213 Employer Contra /5 Pre E 2213 Employer Contra /5 Pre E 2215 Other Post-Employer /5 Other Post-Employer /5 Pre E 2225 Unfunded FEC. /5 Pre E 2290 Other Unfunded /5 /5 Pre E 2310 Advances From /5 Pre E 2310 Advances From /5 Pre E 2320 Deferred Credita /5 Pre E 2320 Deferred Credita /5 Pre E 2320 Deferred Credita /5 Pre Pre E 2400 Liability for Dep /5 Pre E 2400 Liability for Dep /5 Pre E 2940 Capital Lease /5 Pre E 2950 Liability for Sub /5 Pre E 2950 Liability for Sub /5 Pre E 2950 Accounts Payal /5 Pre E 2950 Custodial Liabilita /5 Pre E 2950 Custodial Liabilita /5 Pre E 2950 Custodial Liabilita /5 Pre E 2950 Custodial Liabilita /5 Pre E 2950 Custodial Liabilita /5 Pre E 2950 Custodial Liabilita /5 Pre E 2950 Custodial Liabilita /5 Pre E 2950 Custodial Liabilita /5 Pre E 2950 Custodial Liabilita /5 Pre E 2950 Custodial Liabilita /5 Pre E 2950 Custodial Liabilita /5 Pre E 2950 Custodial Liabilita /5 Pre E 2950 Custodial Liabilita /5 Pre E 2950 Custodial Liabilita /5 Pre E 2950 Custodial Liabilita /5 Pre E 2950 Custodial Liabilita /5 Pre E 2950 Custodial Liabilita /5 Pre E 2950 Custodial Liabilita /5 Pre E 2950 Custodial Liabilita /5 Pre /5 Pre /5 Pre /5 Pre /5 Pre /5 Pre /5 Pre /5 Pre /5 Pre /5 Pre /5 Pre /5 Pre /5 Pre	to the Bureau of the Public Debt to the Federal Financing Bank ifers of Currently Invested Balances sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	F F F F	
7.4 Pre E 2510 Principal Payab 7.4 Pre E 2520 Principal Payab 7.4 Pre E 2590 Other Debt 7.5 Pre E 2590 Other Debt 7.5 Pre E 2150 Payable for Tra 7.5 Pre E 2155 Expenditure Tra 7.6 Pre E 2213 Employer Contr 7.6 Pre E 2215 Other Post-Em 7.6 Pre E 2215 Other Post-Em 7.6 Pre E 2225 Unfunded FEC. 7.6 Pre E 2290 Other Unfunded 7.6 Pre E 2310 Advances From 7.7 Pre E 2310 Advances From 7.7 Pre E 2320 Deferred Credits 7.8 Pre E 2170 Subsidy Payabl 7.8 <td< td=""><td>to the Federal Financing Bank efers of Currently Invested Balances sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability</td><td>F F F* F*</td><td></td></td<>	to the Federal Financing Bank efers of Currently Invested Balances sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	F F F* F*	
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7.4 Pre E 2520 Principal Payab 7.4 Pre E 2590 Other Debt 7.5 Transfers Payable (RC 27) /3 7.5 Pre E 2150 Payable for Tra 7.5 Pre E 2155 Expenditure Tra 7.6 Pre E 2213 Employer Contr 7.6 Pre E 2215 Other Post-Employer Contr 7.6 Pre E 2225 Unfunded FEC, 7.6 Pre E 2220 Other Unfunded FEC, 7.6 Pre E 2230 Deferred Credits 7.7 Pre E 2310 Advances From 7.7 Pre E 2320 Deferred Credits 7.8 Other Liabilities Without Reciprocals (RC 29) 7.8 Pre E 2170 Subsidy Payable 7.8 Pre E 2400 Liability For Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability For Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17)	to the Federal Financing Bank efers of Currently Invested Balances sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	F F F* F*	
7.4 Pre E 2590 Other Debt 7.5 Transfers Payable (RC 27) /3 7.5 Pre E 2150 Payable for Tra 7.5 Pre E 2155 Expenditure Tra 7.6 Pre E 2213 Employer Contr 7.6 Pre E 2215 Other Post-Employer Contr 7.6 Pre E 2225 Unfunded FEC 7.6 Pre E 2290 Other Unfunded FEC 7.6 Pre E 2290 Other Unfunded FEC 7.7 Pre E 2310 Advances From Others and Deferred Credits 7.7 Pre E 2320 Deferred Credits 7.7 Pre E 2320 Deferred Credits 7.8 Pre E 2320 Deferred Credits 7.8 Pre E 2170 Subsidy Payable 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2960 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17)	isfers of Currently Invested Balances sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	F* F* F	
7.5 Transfers Payable (RC 27) /3 7.5 Pre	sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	F* F* F*	
7.5 Pre E 2150 Payable for Tra 7.5 Pre E 2155 Expenditure Tra 7.6 Benefit Program Contribution Payable (RC 2 7.6 Pre E 2213 Employer Contribution Payable (RC 2 7.6 Pre E 2215 Other Post-Employer Control 7.6 Pre E 2225 Unfunded FEC. 7.6 Pre E 2290 Other Unfunded 7.7 Pre E 2310 Advances From Others and Deferred Credits 7.7 Pre E 2310 Advances From Others and Deferred Credits 7.7 Pre E 2320 Deferred Credits 7.8 Pre E 2320 Deferred Credits 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2940 Liability for Dep 7.8 Pre E 2940 Liability for Sub </td <td>sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability</td> <td>F* F</td> <td></td>	sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	F* F	
7.5 Pre E 2150 Payable for Tra 7.5 Pre E 2155 Expenditure Tra 7.6 Benefit Program Contribution Payable (RC 2 7.6 Pre E 2213 Employer Contribution Payable (RC 2 7.6 Pre E 2215 Other Post-Employer Control 7.6 Pre E 2225 Unfunded FEC. 7.6 Pre E 2290 Other Unfunded 7.7 Pre E 2310 Advances From Others and Deferred Credits 7.7 Pre E 2310 Advances From Others and Deferred Credits 7.7 Pre E 2320 Deferred Credits 7.8 Pre E 2320 Deferred Credits 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L <td>sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability</td> <td>F* F</td> <td></td>	sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	F* F	
7.5 Pre E 2155 Expenditure Tra 7.6 Benefit Program Contribution Payable (RC 2 7.6 Pre E 2213 Employer Contribution Payable (RC 2 7.6 Pre E 2215 Other Post-Employer Contribution Payable (RC 2 7.6 Pre E 2215 Other Post-Employer Contribution Payable (RC 2 7.6 Pre E 2225 Unfunded FEC/Unfunded FEC/Un	sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	F* F	
7.6 Pre E 2213 Employer Control 7.6 Pre E 2213 Employer Control 7.6 Pre E 2215 Other Post-Employer 7.6 Pre E 2225 Unfunded FEC. 7.6 Pre E 2225 Unfunded FEC. 7.6 Pre E 2290 Other Unfunded 7.7 Advances From Others and Deferred Credits 7.7 Pre E 2310 Advances From 7.7 Pre E 2320 Deferred Credits 7.8 Pre E 2320 Deferred Credits 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17)	/3 utions and Payroll Taxes Payable syment Benefits Due and Payable Liability	F	
7.6 Pre E 2213 Employer Control 7.6 Pre E 2215 Other Post-Em 7.6 Pre E 2225 Unfunded FEC 7.6 Pre E 2290 Other Unfunded 7.7 Pre E 2310 Advances From 7.7 Pre E 2320 Deferred Credits 7.8 Other Liabilities Without Reciprocals (RC 29 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal	utions and Payroll Taxes Payable syment Benefits Due and Payable Liability	F	
7.6 Pre E 2213 Employer Control 7.6 Pre E 2215 Other Post-Em 7.6 Pre E 2225 Unfunded FEC 7.6 Pre E 2290 Other Unfunded 7.7 Pre E 2310 Advances From 7.7 Pre E 2320 Deferred Credits 7.8 Other Liabilities Without Reciprocals (RC 29 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal	utions and Payroll Taxes Payable syment Benefits Due and Payable Liability	F	
7.6 Pre E 2213 Employer Control 7.6 Pre E 2215 Other Post-Em 7.6 Pre E 2225 Unfunded FEC 7.6 Pre E 2290 Other Unfunded 7.7 Pre E 2310 Advances From 7.7 Pre E 2320 Deferred Credits 7.8 Other Liabilities Without Reciprocals (RC 29 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal	utions and Payroll Taxes Payable syment Benefits Due and Payable Liability	F	
7.6 Pre E 2225 Unfunded FEC/ Other Unfunded 7.6 Pre E 2290 Other Unfunded 7.7 Pre E 2310 Advances From 7.7 Pre E 2320 Deferred Credits 7.8 Other Liabilities Without Reciprocals (RC 29 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2950 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17	Liability		
7.6 Pre E 2225 Unfunded FEC/ Other Unfunded 7.6 Pre E 2290 Other Unfunded 7.7 Pre E 2310 Advances From 7.7 Pre E 2320 Deferred Credits 7.8 Other Liabilities Without Reciprocals (RC 29 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2950 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17		F*	
7.7 Advances From Others and Deferred Credits 7.7 Pre			
7.7 Advances From Others and Deferred Credits 7.7 Pre	Employment Related Liability	F	
7.7 Pre E 2310 Advances From 7.7 Pre E 2320 Deferred Credit 7.8 Other Liabilities Without Reciprocals (RC 29 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17			
7.7 Pre E 2320 Deferred Credit 7.8 Other Liabilities Without Reciprocals (RC 29 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17	(C 23) /3		
7.7 Pre E 2320 Deferred Credit 7.8 Other Liabilities Without Reciprocals (RC 29 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17		F	
7.8 Pre E 2170 Subsidy Payable 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17		F	
7.8 Pre E 2170 Subsidy Payable 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17			
7.8 Pre E 2170 Subsidy Payable 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17	/3		
7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17	to the Financing Account	F*	
7.8 Pre E 2400 Liability for Dep Top Top Top Top Top Top Top Top Top To	r Subsidy Payable to the Financing Account	F*	
7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17	sit Funds, Clearing Accounts, and Undeposited Collections	F	
7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17		F	
7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17	dy Related to Undisbursed Loans	F	
7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17	From Canceled Appropriations	F	
7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17		F*	
7.9 Total Federal Liabilities Calc.(7.17	,	F	
)		
0 T. (-112-129) 0 1 1 1 2 = 1			
8 Total Liabilities Calc. (6.8+7.1)		
9 Net Position:			
9.1 Unexpended Appropriation			
	opriations - Cumulative		
	ropriations - Cumulative ropriations - Appropriations Received	F	
	ropriations - Appropriations Received		
	ropriations - Appropriations Received ropriations - Transfers-In	F	
	ropriations - Appropriations Received ropriations - Transfers-In ropriations - Transfers-Out		
	ropriations - Appropriations Received ropriations - Transfers-In ropriations - Transfers-Out ropriations - Adjustments		
9.1 Pre E 3109 Unexpended A	ropriations - Appropriations Received ropriations - Transfers-In ropriations - Transfers-Out		

_ine No	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal	Acct		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
	0 1	D		Para and the same	12	
).2	Cumulative					
	Pre	В	3310	Cumulative Results of Operations		
	Pre	E	5100	Revenue From Goods Sold		
	Pre	E	5109	Contra Revenue for Goods Sold		
	Pre	E	5200	Revenue From Services Provided		
9.2	Pre	E	5209	Contra Revenue for Services Provided		
9.2	Pre	E	5310	Interest Revenue - Other		
9.2	Pre	E	5311	Interest Revenue - Investments		
9.2	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds		
9.2	Pre	Е	5317	Contra Revenue for Interest Revenue - Loans Receivable		
	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		
	Pre	Е	5319	Contra Revenue for Interest Revenue - Other		
	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue		
	Pre	Ē	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		
	Pre	F	5400	Benefit Program Revenue		
	Pre	F	5409	Contra Revenue for Benefit Program Revenue	1	
	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	
	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
9.2		E			N	
		E	5600	Donated Revenue - Financial Resources		
	Pre		5609	Contra Revenue for Donations - Financial Resources	N	
	Pre	E	5610	Donated Revenue - Nonfinancial Resources	N	
	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
	Pre	E	5700	Expended Appropriations		
	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated		
	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated		
	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	F	
9.2	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
9.2	Pre	E	5740	Appropriated Earmarked Receipts Transferred In	F	
9.2	Pre	Е	5745	Appropriated Earmarked Receipts Transferred Out	F	
9.2	Pre	E	5750	Expenditure Financing Sources - Transfers-In	F	
9.2	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In	F	
9.2	Pre	E	5760	Expenditure Financing Sources - Transfers-Out	F	
9.2	Pre	Е	5765	Nonexpenditure Financing Sources - Transfers-Out	F	
	Pre	E	5780	Imputed Financing Sources	F	
	Pre	E	5790	Other Financing Sources	F	
	Pre	E	5799	Adjustment of Appropriations Used	1	
	Pre	E	5800	Tax Revenue Collected		
	Pre	E	5801	Tax Revenue Accrual Adjustment		
9.2		E	5809	Contra Revenue for Taxes		
	Pre	F	5890	Tax Revenues Refund	1	
9.2		E	5900	Other Revenue	1	
	Pre	E	5909	Contra Revenue for Other Revenue	+	
	Pre	E	5990	Collections for Others	+	
	Pre	-	5990	Accrued Collections for Others	1	
		E			1	
	Pre		6100	Operating Expenses/Program Costs		
	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	N	
	Pre	E	6199	Adjustment to Subsidy Expense	N	
9.2	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal	F	
		<u> </u>	ļ	Financing Bank		
	Pre	E	6320	Interest Expenses on Securities		
9.2	Pre	E	6330	Other Interest Expenses		

	Pre/Post	Trial		e for Fiscal 2004 Reporting USSGL Account Title	USSGL	Additional Information Poquired
ine No	rie/Post			USSGE ACCOUNT TITLE		Additional Information Required
		Bal	Acct		Account	
			1		Attribute /1	
			1		Federal/	
					NonFederal	
0.0	Des	-	0400	D	/2	
	Pre	E	6400	Benefit Expense	N N	
	Pre	E	6500	Cost of Goods Sold	N	
	Pre	E	6610	Cost Capitalization Offset	N	
	Pre	E	6710	Depreciation, Amortization, and Depletion	N	
	Pre	E	6720	Bad Debt Expense		
	Pre	E	6730	Imputed Costs	F	
	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources		
	Pre	E	6800	Future Funded Expenses		
9.2	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year	F	
				Budget Authority (Unobligated)		
	Pre	E	6900	Nonproduction Costs		
	Pre	E	7110	Gains on Disposition of Assets - Other	N	
	Pre	E	7111	Gains on Disposition of Investments		
	Pre	E	7112	Gains on Disposition of Borrowings	F	
	Pre	E	7180	Unrealized Gains		
	Pre	E	7190	Other Gains		
	Pre	E	7210	Losses on Disposition of Assets - Other	N	
	Pre	E	7211	Losses on Disposition of Investments		
	Pre	E	7212	Losses on Disposition of Borrowings	F	
	Pre	E	7280	Unrealized Losses		
	Pre	E	7290	Other Losses		
	Pre	E	7300	Extraordinary Items	N	
	Pre	E	7400	Prior-Period Adjustments - Not Restated		
	Pre	Е	7401	Prior-Period Adjustments - Restated		
	Pre	E	7500	Distribution of Income - Dividend		
9.2	Pre	Е	7600	Changes in Actuarial Liability	N	
10	Total Net F	osition		Calc. (9.1+9.2)		
1	Total Liabi	lities and	Net Posi	tion (Calc 8 + 10)		

^{*} By definition, this USSGL account can only have this USSGL account attribute domain.

Footnotes:

- 1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2. USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).
- 3. For RC (Reciprocal Category) detail information, see TFM Volume 1, Part 2 Chapter 4000 Federal Agencies' Centralized Trial Balance System (FACTS I), Appendix 5.

NOTE: For USSGL accounts with the Fed/Non-Fed attribute as F, do NOT include intra-departmental amounts.

Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

	Pre /	Trial	USSGL		Fed /		
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed /2	Exch. / Nonexch	Additional Information Required
							·
1. Gross (Cost:						
2. Departi	ment To	tal Gros	s Cost (Ca				
2	2 Pre	Е	6100	Operating Expenses/Program Costs			
				Contra Bad Debts Expense - Incurred for			
	2 Pre	Е		Others			
2	2 Pre	Е		Adjustment to Subsidy Expense	N		
			6310	Interest Expenses on Borrowing From the			
				Bureau of the Public Debt and/or the Federal			
	2 Pre	E		Financing Bank	F		
	2 Pre	Е		Interest Expenses on Securities			
	2 Pre	Е		Other Interest Expenses			
	2 Pre	Е		Benefit Expense			
	2 Pre	Е		Cost of Goods Sold	N		
	2 Pre	Е		Applied Overhead	N		
	2 Pre	Е		Cost Capitalization Offset	N		
	2 Pre	Е		Depreciation, Amortization, and Depletion	N		
	2 Pre	Е		Bad Debt Expense			
2	2 Pre	Е	6730	Imputed Costs	F		
				Other Expenses Not Requiring Budgetary			
	2 Pre	E		Resources			
2	2 Pre	Е		Future Funded Expenses			
			6850	Employer Contributions to Employee Benefit			
				Programs Not Requiring Current-Year Budget			
	2 Pre	Е		Authority (Unobligated)	F		
	2 Pre	E		Nonproduction Costs			
	2 Pre	E		Losses on Disposition of Assets - Other	N	X	
	2 Pre	Е		Losses on Disposition of Investments		X	
	2 Pre	E		Losses on Disposition of Borrowings	F	X	
	2 Pre	E		Unrealized Losses		X	
	2 Pre	E		Other Losses		Х	
	2 Pre	E		Extraordinary Items	N		
	2 Pre	E		Distribution of Income - Dividend		X	
2	2 Pre	Е	7600	Changes in Actuarial Liability	N		

Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

	Pre /	Trial	USSGL		Fed /		
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed /2	Exch. / Nonexch	Additional Information Required
3. Non-Fe	ederal G	ross Co	st				
3	3 Pre	Е	6100	Operating Expenses/Program Costs	N		
				Contra Bad Debts Expense - Incurred for			
	3 Pre	Е		Others	N		
	3 Pre	Е		Adjustment to Subsidy Expense	N		
3	3 Pre	Е	6320	Interest Expenses on Securities	N		
3	3 Pre	Е	6330	Other Interest Expenses	N		
	3 Pre	Е		Benefit Expense	N		
- 3	3 Pre	Е	6500	Cost of Goods Sold	N		
3	3 Pre	Е	6600	Applied Overhead	N		
3	3 Pre	Е	6610	Cost Capitalization Offset	N		
3	3 Pre	Е	6710	Depreciation, Amortization, and Depletion	N		
(3 Pre	E	6720	Bad Debt Expense	N		
			6790	Other Expenses Not Requiring Budgetary			
3	3 Pre	E		Resources	N		
(3 Pre	E	6800	Future Funded Expenses	N		
(3 Pre	E	6900	Nonproduction Costs	N		
3	3 Pre	Е	7210	Losses on Disposition of Assets - Other	N	X	
3	3 Pre	Е		Losses on Disposition of Investments	N	X	
(3 Pre	E	7280	Unrealized Losses	N	Х	
(3 Pre	E	7290	Other Losses	N	X	
3	3 Pre	Е	7300	Extraordinary Items	N		
3	3 Pre	Е	7500	Distribution of Income - Dividend	N	X	
(3 Pre	E	7600	Changes in Actuarial Liability	N		
4 Interes	t on Del	ot Owed	by the Pub	lic			
mitores		1				+	Department of the Treasury Only
5. Total N	lon-Fede	eral Gro	ss Cost				Department of the Treasury Office
Calc (3+4)							
6. Federa	I Gross	Cost					

Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

	Pre /	Trial	USSGL		Fed /		
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed /2	Exch. / Nonexch	Additional Information Required
			ts (RC 26)				
6.1	Pre	E	6400	Benefit Expense	F		
				Employer Contributions to Employee Benefit			
				Programs Not Requiring Current-Year Budget			
6.1	Pre	E	6850	Authority (Unobligated)	F		
6.2 Impute	d Costs	 (RC 25	5) /3				
	Pre	IE		Imputed Costs	F		
6.3 Buy/ S							
6.3	Pre	Е		Operating Expenses/Program Costs	F		
			6790	Other Expenses Not Requiring Budgetary			
	Pre	Е		Resources	F		
6.3	Pre	Е	6800	Future Funded Expenses	F		
6.3	Pre	Е	6900	Nonproduction Costs	F		
6.4 Federa	l al Secur	l ities Int	<u>l</u> erest Expe	l nse Investment (RC 3) /3			
	Pre	Е		Interest Expenses on Securities	F		Department of the Treasury Only
6.4	Pre	E	7211	Losses on Disposition of Investments	F	X	
6.4	Pre	E	7280	Unrealized Losses	F	Х	
6.5 Borroy	vina Inte	erest Fy	 cpense (RC	55) /3			
	Pre	E	6310	Interest Expenses on Borrowing From the	F		
6.6 Borroy	vina Lo	ssas (Pi	C 6) /3				
	Pre	E		Other Losses	F	X	
	Pre	E		Losses on Disposition of Borrowings	F	X	Department of the Treasury Only
				-1			,
6.7 Other	Costs W	ithout l	Reciprocal	s (RC 29) /3			
				Contra Bad Debts Expense - Incurred for			
	Pre	E		Others	F		
	Pre	E		Bad Debt Expense	F		
6.7	Pre	Е	7500	Distribution of Income - Dividend	F	X	

Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

	Pre /	Trial	USSGL		Fed /		
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed /2	Exch. / Nonexch	Additional Information Required
							-
6.8 Interes	t Expen	se (RC	10) /3				
6.8	Pre	E	6330	Other Interest Expenses	F		
7. Total F	ederal G	ross C	ost				
Calc. (6.1.	6.8)						
8. Earned	Revenu	ie					
9. Departi	ment To	tal Earn	ed Revenu	ie (Calc. 10 + 12)			
	Pre	Е	5100	Revenue From Goods Sold		X	
	Pre	Е		Contra Revenue for Goods Sold		X	
	Pre	Е	5200	Revenue From Services Provided		X	
	Pre	Е	5209	Contra Revenue for Services Provided		X	
9	Pre	Е	5310	Interest Revenue - Other		X	
9	Pre	Е	5311	Interest Revenue - Investments		X	
				Interest Revenue - Loans			
9	Pre	Е	5312	Receivable/Uninvested Funds		X	
				Contra Revenue for Interest Revenue - Loans			
9	Pre	E		Receivable		X	
				Contra Revenue for Interest Revenue -			
	Pre	E		Investments		X	
9	Pre	Е		Contra Revenue for Interest Revenue - Other		Х	
				Penalties, Fines, and Administrative Fees			
9	Pre	E		Revenue		X	
				Contra Revenue for Penalties, Fines, and			
	Pre	E		Administrative Fees		X	
	Pre	Е		Benefit Program Revenue		X	
	Pre	Е		Contra Revenue for Benefit Program Revenue		X	
9	Pre	Е		Insurance and Guarantee Premium Revenue	N	X	
				Contra Revenue for Insurance and Guarantee			
	Pre	E		Premium Revenue	N	X	
	Pre	E		Other Revenue		X	
	Pre	Е		Contra Revenue for Other Revenue		X	
9	Pre	E	5990	Collections for Others	N	X	

Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

	Pre /	Trial	USSGL		Fed /		
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed /2	Exch. / Nonexch	Additional Information Required
9	Pre	E	5991	Accrued Collections for Others	N	Х	
9	Pre	E	7110	Gains on Disposition of Assets - Other	N	Х	
9	Pre	E	7111	Gains on Disposition of Investments		Х	
9	Pre	E	7112	Gains on Disposition of Borrowings		Х	
9	Pre	Е	7180	Unrealized Gains		Х	
9	Pre	Е	7190	Other Gains		Х	
10. Non-Fe		arned F					
	Pre	Е		Revenue From Goods Sold	N	X	
	Pre	E		Contra Revenue for Goods Sold	N	X	
	Pre	Е	5200	Revenue From Services Provided	N	X	
	Pre	Е	5209	Contra Revenue for Services Provided	N	X	
	Pre	Е	5310	Interest Revenue - Other	N	X	
10	Pre	Е	5311	Interest Revenue - Investments	N	X	
				Interest Revenue - Loans			
10	Pre	E	5312	Receivable/Uninvested Funds	N	X	
				Contra Revenue for Interest Revenue - Loans			
10	Pre	Е	5317	Receivable	N	X	
				Contra Revenue for Interest Revenue -			
	Pre	Е		Investments	N	X	
10	Pre	E	5319	Contra Revenue for Interest Revenue - Other	N	X	
			5320	Penalties, Fines, and Administrative Fees			
10	Pre	Е		Revenue	N	X	
			5329	Contra Revenue for Penalties, Fines, and			
	Pre	Е		Administrative Fees	N	X	
10	Pre	Е	5400	Benefit Program Revenue	N	X	
	Pre	E		Contra Revenue for Benefit Program Revenue	N	X	
10	Pre	Е	5500	Insurance and Guarantee Premium Revenue	N	X	
				Contra Revenue for Insurance and Guarantee			
	Pre	E		Premium Revenue	N	X	
	Pre	Е		Other Revenue	N	Х	
	Pre	Е		Contra Revenue for Other Revenue	N	Х	
	Pre	Е		Collections for Others	N	X	
10	Pre	Е	5991	Accrued Collections for Others	N	X	

Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

1	Pre /	Trial	USSGL		Fed /		
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed /2	Exch. / Nonexch	Additional Information Required
10	Pre	E		Gains on Disposition of Assets - Other	N	X	
10	Pre	E	7111	Gains on Disposition of Investments	N	X	
10	Pre	E	7180	Unrealized Gains	N	X	
10	Pre	E	7190	Other Gains	N	X	
ļ							
11. Federa	I Earned	d Rever	nue				
1							
11.1 Benef	it Progr	am Rev	enues (RC	26) /3			
11.1	Pre	E	5400	Benefit Program Revenue	F	X	
				-			
11.2 Buy/S	ell Reve	enues (RC 24) /3				
11.2	Pre	E	5100	Revenue From Goods Sold	F	X	
11.2	Pre	Е	5200	Revenue From Services Provided	F	X	
11.2	Pre	Е	5900	Other Revenue	F	Х	
			•		•		
11.3 Feder	al Secu	rities In	terest Rev	enues Investments (RC 3) /3			
11.3	Pre	E	5311	Interest Revenue - Investments	F	Х	
11.3	Pre	Е	7111	Gains on Disposition of Investments	F	X	
11.3	Pre	Е	7180	Unrealized Gains	F	Х	
11.4 Borro	wings li	nterest	Revenues	(RC 5) /3			
1				Interest Revenue - Loans			
11.4	Pre	Е	5312	Receivable/Uninvested Funds	F	X	Department of the Treasury Only
11.5 Other	Revenu	ies Wit	hout Recip	rocal (RC 29) /3			
11.5		E		Contra Revenue for Goods Sold	F	Х	
11.5		Е		Contra Revenue for Services Provided	F	Х	
11.5		E		Contra Revenue for Interest Revenue - Other	F	X	
				Penalties, Fines, and Administrative Fees			
11.5	Pre	E	5320	Revenue	F	X	
11.0		1		Contra Revenue for Penalties, Fines, and			
11.5	Pre	E		Administrative Fees	F	X	
11.5		Ē	5400	Contra Revenue for Benefit Program Revenue	F	X	

Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

USSGL Account Attribute /1

	Pre /	Trial	USSGL		Fed /		
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed /2	Exch. / Nonexch	Additional Information Required
11.5	Pre	Е	5909	Contra Revenue for Other Revenue	F	X	
11.5	Pre	Е	5990	Collections for Others	F		
11.5	Pre	E	5991	Accrued Collections for Others	F		
11.6 Intere	est Reve	nues (F	RC 10) /3				
11.6	Pre	E	5310	Interest Revenue - Other	F	X	
11.7 Borro	owing G	ains (R	C 6) /3				
11.7	Pre	Е	7112	Gains on Disposition of Borrowings	F	X	Department of the Treasury Only
11.7	Pre	E	7190	Other Gains	F	X	
12. Total F	ederal l	Earned	Revenue				
Calc. (11.1	11.7)					
13. Net Co							
Calc. (2-9)							

^{*} By definition, this USSGL account can only have this USSGL account attribute domain.

Footnotes:

- 1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2. USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).
- 3. For RC (Reciprocal Category) detail information, see TFM Volume 1, Part 2 Chapter 4000 Federal Agencies' Centralized Trial Balance System (FACTS I), Appendix 5.

NOTE: For USSGL accounts with the Fed/Non-Fed attribute as F. do NOT include intra-departmental amounts.

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Statement of Changes in Net Position for the Closing Package for Fiscal 2004 Reporting

	ı		1	luaaa.		ount Attribute / i	
Line				USSGL Account	Fed/	Exch./	Additional Information Required
	Post	Bal.	Account		Non-Fed /2	Nonexch.	
		Net F	Position Bal				
	Pre	В	3100	Unexpended Appropriations - Cumulative			
1	Pre	В	3310	Cumulative Results of Operations			
1	Pre	E	3108	Unexpended Appropriations - Prior-Period			
				Adjustments - Restated			
1	Pre	Е	5708	Expended Appropriations - Prior-Period			
				Adjustments - Restated			
1	Pre	Е	7401	Prior-Period Adjustments - Restated			
				•			
2	Non-Feder	ral Prio	or Period A	djustments (Not Restated)			
	Pre	E		Prior-Period Adjustments - Not Restated	N		
.3	Federal Pr	ior Pe	riod Adiusti	nents (Not Restated)			
	Pre	E		Unexpended Appropriations - Prior-Period			
Ŭ	"	_	0.00	Adjustments - Not Restated			
3	Pre	E	5709	Expended Appropriations - Prior-Period			
·		_	0,00	Adjustments - Not Restated			
3	Pre	Е	7400	Prior-Period Adjustments - Not Restated	F		
	110	-	7400	There chec regustrients rectrestated	<u>'</u>		
1	Adjusted	Rogins	ing Not Bos	sition Balance			
	Calc (13		IIIIg Net Fos	Sition Balance			
	Caic (15	1	1				+
	Non Fodo	ral Na	ı-Exchange	Povenue			+
				Tax Withholdings			+
	Pre	E		Tax Revenue Collected	N	т	Related to individual income tax and tax withholdings - DEPARTMENT OF THE TREASURY ONLY
	Pre	E		Tax Revenue Accrual Adjustment	N	<u>'</u> T	Related to individual income tax and tax withholdings - DEPARTMENT OF THE TREASURY ONLY
	Pre	E		Contra Revenue for Taxes	N	- I	Related to individual income tax and tax withholdings - DEPARTMENT OF THE TREASURY ONLY Related to individual income tax and tax withholdings - DEPARTMENT OF THE TREASURY ONLY
	Pre	E		Tax Revenues Refund	N	- I	Related to individual income tax and tax withholdings - DEPARTMENT OF THE TREASURY ONLY
				rax Revenues Returno	IN	ı	Related to individual income tax and tax withholdings - DEPARTMENT OF THE TREASURY ONLY
			ome Taxes	Tay Dayanya Callastad	N		Deleted to correction income toy. DEDADTMENT OF THE TDE ACHEN ONLY
	Pre	E		Tax Revenue Collected	N N	<u> </u> T	Related to corporation income tax - DEPARTMENT OF THE TREASURY ONLY Related to corporation income tax - DEPARTMENT OF THE TREASURY ONLY
5.2	Pre Pre	E E		Tax Revenue Accrual Adjustment Contra Revenue for Taxes	N N		Related to corporation income tax - DEPARTMENT OF THE TREASURY ONLY Related to corporation income tax - DEPARTMENT OF THE TREASURY ONLY
						I	
	Pre	Ε		Tax Revenues Refund	N	l I	Related to corporation income tax - DEPARTMENT OF THE TREASURY ONLY
	Unemploy	ment		T D 0 11 / 1	ļ.,.	_	
5.3	Pre	E		Tax Revenue Collected	N	<u> </u>	Related to unemployment taxes
	Pre	E		Tax Revenue Accrual Adjustment	N	<u> </u>	Related to unemployment taxes
	Pre	E		Contra Revenue for Taxes	N	T	Related to unemployment taxes
	Pre	E	5890	Tax Revenues Refund	N	T	Related to unemployment taxes
	Excise Ta		_				
	Pre	Е		Tax Revenue Collected	N	T	Related to excise taxes
	Pre	Е		Tax Revenue Accrual Adjustment	N	Т	Related to excise taxes
	Pre	Е		Contra Revenue for Taxes	N	Т	Related to excise taxes
5.4	Pre	E	5890	Tax Revenues Refund	N	T	Related to excise taxes

Statement of Changes in Net Position for the Closing Package for Fiscal 2004 Reporting

Line	ine Pre/		USSGL	L USSGL Account	Fed/ Exch./		Additional Information Required
	Post	Bal.			Non-Fed /2		Additional information Required
NO.	FUSI	Dai.	Account	Title	NOII-I eu /2	NOHEXCH.	
	Estate an	-1 0:4 -	Faves				
	Pre			Tax Revenue Collected	N	Т	Related to estate and gift taxes - DEPARTMENT OF THE TREASURY ONLY
		E					
	Pre	E		Tax Revenue Accrual Adjustment	N	T	Related to estate and gift taxes - DEPARTMENT OF THE TREASURY ONLY
	Pre	E		Contra Revenue for Taxes	N	<u> </u>	Related to estate and gift taxes - DEPARTMENT OF THE TREASURY ONLY
	Pre	E		Tax Revenues Refund	N	1	Related to estate and gift taxes - DEPARTMENT OF THE TREASURY ONLY
	Customs						
	Pre	E		Tax Revenue Collected	N	Т	Related to custom duties - DEPARTMENT OF HOMELAND SECURITY ONLY
	Pre	E	5801	Tax Revenue Accrual Adjustment	N	Т	Related to custom duties - DEPARTMENT OF HOMELAND SECURITY ONLY
	Pre	E		Contra Revenue for Taxes	N	Т	Related to custom duties - DEPARTMENT OF HOMELAND SECURITY ONLY
	Pre	Е		Tax Revenues Refund	N	Т	Related to custom duties - DEPARTMENT OF HOMELAND SECURITY ONLY
5.7	Other Tax	xes and	l Receipts				
	Pre	E		Tax Revenue Collected	N	T	Related to other taxes
	Pre	Е		Tax Revenue Accrual Adjustment	N	Т	Related to other taxes
	Pre	Е	5809	Contra Revenue for Taxes	N	Т	Related to other taxes
5.7	Pre	E	5890	Tax Revenues Refund	N	Т	Related to other taxes
	Pre	E	5310	Interest Revenue - Other	N	Т	
	Pre	E		Contra Revenue for Interest Revenue - Other	N	Ť	
	Pre	E		Penalties, Fines, and Administrative Fees	.,	·	
0.7	' ' '	-	3320	Revenue	N	Т	
5.7	Pre	F	5320	Contra Revenue for Penalties, Fines, and	.,	-	
5.7	1 10	-	3323	Administrative Fees	N	Т	
5.7	Pre	E	5400	Benefit Program Revenue	N	T T	
	Pre	F		Contra Revenue for Benefit Program Revenue		T	
	Pre	E		Donated Revenue - Financial Resources	N N	<u>'</u>	
	Pre	IF.		Contra Revenue for Donations - Financial	IN	1	
5.7	Pre	E	5609			_	
				Resources	N	Т	
	Pre	Е		Donated Revenue - Nonfinancial Resources	N	T	
5.7	Pre	E		Contra Donated Revenue - Nonfinancial			
				Resources	N	T	
	Pre	E		Other Revenue	N	Т	
5.7	Pre	Е		Contra Revenue for Other Revenue	N	T	
	Pre	E		Collections for Others	N	Т	
5.7	Pre	E		Accrued Collections for Others	N	Т	
5.7	Pre	Е	7110	Gains on Disposition of Assets - Other	N	T	
5.7	Pre	Е	7111	Gains on Disposition of Investments	N	Т	
	Pre	E		Unrealized Gains	N	Т	
5.7	Pre	E		Other Gains	N	Ť	
	Pre	Ē		Losses on Disposition of Assets - Other	N	Ť	
	Pre	E		Losses on Disposition of Investments	N	Ť	
	Pre	E		Unrealized Losses	N	'	
	Pre	IE		Other Losses	N	Ť	
	Pre	F		Distribution of Income - Dividend	N	<u>'</u>	
_	.8 Miscellaneous Earned Revenue				1 1	'	As defined in TFM, Volume 1, Part 2, Chapter 4700, Closing Package for the Governmentwide
5.0	Jiviiscellaneous Lattieu Revenue						
							Financial Report System

Statement of Changes in Net Position for the Closing Package for Fiscal 2004 Reporting USSGL Account Attribute /1

Line Prof Trial USSGL Account Fed Exh Mon-Fed Exh Mon-Fed Required	1.1	D /	T-1-1	110001	USSGL Account	Fed/	Exch./	Additional Information Described
Sol Total Non-Federal Non-Exchange Clack 5.1 5.8 Clack 5								Additional information Required
Clad 5.1 5.8)	No.	Post	Bal.	Account	Title	Non-Fed /2	Nonexcn.	
Clad 5.1 5.8 Federal Monor Exchange Revenue Federal Monor Exchange Revenue Collected Federal Monor Exchange Revenue Collected Federal Monor Exchange Revenue Collected Federal								
(Cat 6.5.15.8)	5.9	Total Non	n-Federa	al Non-Exch	ange			
6 Pre E								
6 Pre E	6	Federal N	lon-Exc	hange Reve	enue			
6 Pre E 5801 Tax Revenue Accrual Adjustment F T 6 Pre E 5930 Contra Revenue for Taxes F T T 7 Pre E 5930 Tax Revenues Refund F T T 7 Programment F F T T 7 Programment F F T T 7 Programment F F T T 7 Programment F F F T T 7 Programment F F F T T 7 Programment F F F T T 7 Programment F F F T T 7 Programment F F F T T 7 Programment F F F T T 7 Programment F F F T T 7 Programment F F F T T 7 Programment F F F T T 7 Programment F F F T T 7 Programment F F F T T 7 Programment F F F T T 7 Programment F F F T T 7 Programment F F F T T 7 Programment F F F T T 7 Pre F F F F F F F F F F F F F F F F F F F						F	Т	
6 Pre E								
F							<u> </u>	
T Budgetary Financing Sources:								
1.1 Appropriations Received 7.1 Pre						Г	l	
7.1 Pre E 3101					es:			
Received Received Received Rotation								
7.2 Pre E 3102 Unexpended Appropriations Transfers-In F					Received			
7.2 Pre	7.2	Unexpend	ded App	propriations	Transferred-In (RC 28) /3			
1.3 Disappended Appropriations Transferred-Out (RC 28) /3 7.3 Pre E 3103 Unexpended Appropriations - Transfers-Out F 7.4 Other Adjustments (Rescissions, etc.)	7.2	Pre	E	3102	Unexpended Appropriations - Transfers-In	F		
7.3 Pre			ded Apr					
7.4 Pre E 3108 Unexpended Appropriations - Adjustments F				3103	Unexpended Appropriations - Transfers-Out	F		
7.4 Pre						-		
7.4 Pre				3106	I Inexpended Appropriations - Adjustments			
7.5 Pre E 3107 Unexpended Appropriations - Used				5700	Other Financing Sources			
7.5 Pre					Other Financing Sources	'		
7.5 Pre E 5700 Expended Appropriations				sea				
7.6 Appropriations Transfers-In (RC 19) /3				3107	Unexpended Appropriations - Used			
7.6 Pre E								
Tansferred In				ransfers-In	(RC 19) /3			
7.6 Pre E 5750 Expenditure Financing Sources - Transfers-In F 7.6 Pre E Nonexpenditure Financing Sources - 5755 Transfers-In F 7.7 Appropriations Transfers-Out (RC 19) /3 F 7.7 Pre E Appropriated Earmarked Receipts 5745 Transferred Out F 7.7 Pre E Expenditure Financing Sources - Transfers- 5760 Out F 7.7 Pre E Nonexpenditure Financing Sources - F F 7.8 Other Federal Financing Sources (RC 29) F F 7.8 Pre E 5310 Interest Revenue - Other F T 7.8 Pre E 5320 Contra Revenue for Interest Revenue - Other F T 7.8 Pre E 5320 Contra Revenue for Penalties, Fines, and Administrative Fees Revenue F T 7.8 Pre E 5320 Contra Revenue for Penalties, Fines, and F T	7.6	Pre	E					
S750 Expenditure Financing Sources - Transfers-In F				5740	Transferred In	F		
7.6 Pre E Nonexpenditure Financing Sources - 5755 Transfers-In F 7.7 Appropriations Transfers-Out (RC 19) /3 5745 Transferred Out F 7.7 Pre E Appropriated Earmarked Receipts 5745 Transferred Out F 7.7 Pre E Expenditure Financing Sources - Transfers-5760 Out F 7.7 Pre E Nonexpenditure Financing Sources - 5765 Transfers-Out F 7.8 Other Federal Financing Sources (RC 29) F T 7.8 Pre E 5310 Interest Revenue - Other F T 7.8 Pre E 5320 Penalties, Fines, and Administrative Fees Revenue F T 7.8 Pre E 5329 Contra Revenue for Penalties, Fines, and F T	7.6	Pre	E					
7.6 Pre E Nonexpenditure Financing Sources - 5755 Transfers-In F 7.7 Appropriations Transfers-Out (RC 19) /3 F 7.7 Pre E Appropriated Earmarked Receipts 5745 Transferred Out F 7.7 Pre E Expenditure Financing Sources - Transfers-5760 Out F 7.7 Pre E Nonexpenditure Financing Sources - 5765 Transfers-Out F 7.8 Other Federal Financing Sources (RC 29) F T 7.8 Pre E 5310 Interest Revenue - Other F T 7.8 Pre E 5329 Penalties, Fines, and Administrative Fees Revenue F T 7.8 Pre E 5329 Contra Revenue for Penalties, Fines, and F T				5750	Expenditure Financing Sources - Transfers-In	F		
5755 Transfers-In	7.6	Pre	F					
7.7 Appropriations Transfers-Out (RC 19) /3 7.7 Pre E Appropriated Earmarked Receipts 5745 Transferred Out F F 7.7 Pre E Expenditure Financing Sources - Transfers-5760 Out F F 7.7 Pre E Nonexpenditure Financing Sources - 5765 Transfers-Out F F 7.8 Other Federal Financing Sources (RC 29) F T 7.8 Pre E 5310 Interest Revenue - Other F T 7.8 Pre E 5319 Contra Revenue for Interest Revenue - Other F T 7.8 Pre E 5320 Penalties, Fines, and Administrative Fees Revenue - F T 7.8 Pre E 5320 Contra Revenue for Penalties, Fines, and F T	, .0		_			F		
7.7 Pre E Appropriated Earmarked Receipts Transferred Out F 7.7 Pre E Expenditure Financing Sources - Transfers- 5760 Out F 7.7 Pre E Nonexpenditure Financing Sources - 5765 Transfers-Out F 7.8 Other Federal Financing Sources (RC 29) F 7.8 Pre E 5310 Interest Revenue - Other F T 7.8 Pre E 5320 Penalties, Fines, and Administrative Fees Revenue F T 7.8 Pre E 5320 Contra Revenue for Penalties, Fines, and F T	77	Anneanria	otiono T					1
5745 Transferred Out F								
7.7 Pre E Expenditure Financing Sources - Transfers- F F 7.7 Pre E Nonexpenditure Financing Sources - 5765 Transfers-Out F 7.8 Other Federal Financing Sources (RC 29) F 7.8 Pre E 5310 Interest Revenue - Other F 7.8 Pre E 5319 Contra Revenue for Interest Revenue - Other F 7.8 Pre E 5320 Penalties, Fines, and Administrative Fees Revenue F Revenue F T 7.8 Pre E 5329 Contra Revenue for Penalties, Fines, and	7.7	P16	E			_		
5760 Out			 	5/45	ransferred Out	F		
7.7 Pre	7.7	Pre	E					
Table Tabl				5760		F		
7.8 Other Federal Financing Sources (RC 29) 7.8 Pre E 5310 Interest Revenue - Other F T 7.8 Pre E 5319 Contra Revenue for Interest Revenue - Other F T 7.8 Pre E 5320 Penalties, Fines, and Administrative Fees Revenue F T 7.8 Pre E 5329 Contra Revenue for Penalties, Fines, and F T	7.7	Pre	E					
7.8 Pre E 5310 Interest Revenue - Other F T 7.8 Pre E 5319 Contra Revenue for Interest Revenue - Other F T 7.8 Pre E 5320 Penalties, Fines, and Administrative Fees Revenue F T 7.8 Pre E 5329 Contra Revenue for Penalties, Fines, and F T				5765	Transfers-Out	F		
7.8 Pre E 5310 Interest Revenue - Other F T 7.8 Pre E 5319 Contra Revenue for Interest Revenue - Other F T 7.8 Pre E 5320 Penalties, Fines, and Administrative Fees Revenue F T 7.8 Pre E 5329 Contra Revenue for Penalties, Fines, and F T	7.8	Other Fed	deral Fir					
7.8 Pre E 5319 Contra Revenue for Interest Revenue - Other F T 7.8 Pre E 5320 Penalties, Fines, and Administrative Fees Revenue E 5329 Contra Revenue for Penalties, Fines, and						F	Т	
Contra Revenue for Interest Revenue - Other F T 7.8 Pre E 5320 Penalties, Fines, and Administrative Fees Revenue F T 7.8 Pre E 5329 Contra Revenue for Penalties, Fines, and	7.8	Pre						
7.8 Pre E 5320 Penalties, Fines, and Administrative Fees Revenue F T 7.8 Pre E 5329 Contra Revenue for Penalties, Fines, and		•	-	3310	Contra Revenue for Interest Revenue - Other	F	Т	
Revenue F T 7.8 Pre E 5329 Contra Revenue for Penalties, Fines, and	7.9	Dro	_	5320		'	<u>'</u>	1
7.8 Pre E 5329 Contra Revenue for Penalties, Fines, and	1.0	FIE	-	3320		_	_	
	7.0	D	-	5000		F	I	
	7.8	Pie	E			_	_	
7.8 Pre E 5400 Benefit Program Revenue F T RC 26	7.8	Pre	E	5400	Benefit Program Revenue	F	Т	RC 26

Statement of Changes in Net Position for the Closing Package for Fiscal 2004 Reporting

USSGL Account Attribute /1

Line	Pre/	Trial	USSGL	USSGL Account		Exch./	Additional Information Required
No.	Post	Bal.	Account	Title	Non-Fed /2	Nonexch.	
7.8	Pre	Е	5409	Contra Revenue for Benefit Program Revenue	F	Т	
7.8	Pre	E	5790	Other Financing Sources	F	Т	
7.8	Pre	E	5799	Adjustment of Appropriations Used	F	Т	
7.8	Pre	E	5900	Other Revenue	F	Т	
7.8	Pre	E	5909	Contra Revenue for Other Revenue	F	Т	
7.8	Pre	E	5990	Collections for Others	F	Т	
7.8	Pre	E	5991	Accrued Collections for Others	F	Т	
7.8	Pre	E	7110	Gains on Disposition of Assets - Other	F	Т	
7.8	Pre	E	7111	Gains on Disposition of Investments	F	Т	
7.8	Pre	E	7112	Gains on Disposition of Borrowings	F	Т	
	Pre	E		Unrealized Gains	F	T	
7.8	Pre	E	7190	Other Gains	F	T	
7.8	Pre	E	7210	Losses on Disposition of Assets - Other	F	Т	
	Pre	E		Losses on Disposition of Investments	F	Т	
7.8	Pre	E	7212	Losses on Disposition of Borrowings	F	T	
7.8	Pre	E	7280	Unrealized Losses	F	Т	
7.8	Pre	E	7290	Other Losses	F	Т	
7.8	Pre	E	7500	Distribution of Income - Dividend	F	Т	
			ancing Sοι	irces			
	(Calc.7.17.8)						
8	8 Other Financing Sources						
		-In With		ursement (RC 18) /3			
8.1	Pre	E		Financing Sources Transferred In Without			
				Reimbursement	F		
	.2 Transfers-Out Without Reimbursement (RC 18) /3						
8.2	Pre	E		Financing Sources Transferred Out Without			
				Reimbursement	F		
	8.3 Imputed Financing Sources (RC 25) /3						
8.3	Pre	Е	5780	Imputed Financing Sources	F		
	8.4 Total Other Financing Sources						
	(Calc8.18.3)						
9	Net Cost	of Oper	ations (+/-)				
10	Ending No	et Posit	ion Balanc	e			
	Calc. (4 +	5.9 + 6	+ 7.9 + 8.4)	- 9			

^{*} By definition, this USSGL account can only have this USSGL account attribute domain.

Footnotes

- 1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2. USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).
- 3. For RC (Reciprocal Category) detail information, see TFM Volume 1, Part 2 Chapter 4000 Federal Agencies' Centralized Trial Balance System (FACTS I), Appendix 5.

NOTE: For USSGL accounts with the Fed/Non-Fed attribute as F, do NOT include intra-departmental amounts.