

NonFiduciary Closing Table Rules FY 2012

Pre-Closing USSGL Account	USSGL Account Title (TFM S2 12-03)	Transaction Code	Auth Type Code ⁶	TAFS Status ⁶	Post Closing USSGL Accounts
1010	Fund Balance With Treasury	Does not close		U/E	1010
1090	Fund Balance With Treasury Under a Continuing Resolution	Does not close			1090
1110	Undeposited Collections	Does not close			1110
1120	Imprest Funds	Does not close		U	1120
1125	U.S. Debit Card Funds	Does not close		U	1125
1130	Funds Held by the Public	Does not close		U/E	1130
1190	Other Cash	Does not close			1190
1193	International Monetary Fund Assets - Reserve Position	Does not close		U	1193
1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	Does not close		U	1194
1195	Other Monetary Assets	Does not close		U/E	1195
1200	Foreign Currency	Does not close			1200
1205	Foreign Currency Denominated Equivalent Assets	Does not close		U	1205
1209	Uninvested Foreign Currency	Does not close		U	1209
1310	Accounts Receivable	Does not close			1310
1319	Allowance for Loss on Accounts Receivable	Does not close			1319
1320	Employment Benefit Contributions Receivable	Does not close			1320
1325	Taxes Receivable	Does not close			1325
1329	Allowance for Loss on Taxes Receivable	Does not close			1329
1330	Receivable for Transfers of Currently Invested Balances	Does not close			1330
1335	Expenditure Transfers Receivable	Does not close			1335
1340	Interest Receivable - Not Otherwise Classified	Does not close			1340
1341	Interest Receivable - Loans	Does not close			1341
1342	Interest Receivable - Investments	Does not close		U	1342
1343	Interest Receivable - Taxes	Does not close			1343
1344	Interest Receivable on Special Drawing Rights	Does not close			1344
1345	Allowance for Loss on Interest Receivable - Loans	Does not close			1345
1346	Allowance for Loss on Interest Receivable - Investments	Does not close			1346
1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	Does not close			1347
1348	Allowance for Loss on Interest Receivable - Taxes	Does not close			1348
1350	Loans Receivable	Does not close			1350
1351	Capitalized Loan Interest Receivable - Non-Credit Reform	Does not close			1351
1359	Allowance for Loss on Loans Receivable	Does not close			1359
1360	Penalties and Fines Receivable - Not Otherwise Classified	Does not close			1360
1361	Penalties and Fines Receivable - Loans	Does not close			1361
1363	Penalties and Fines Receivable - Taxes	Does not close			1363
1365	Allowance for Loss on Penalties and Fines Receivable - Loans	Does not close			1365
1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	Does not close			1367
1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	Does not close			1368
1370	Administrative Fees Receivable - Not Otherwise Classified	Does not close			1370
1371	Administrative Fees Receivable - Loans	Does not close			1371
1373	Administrative Fees Receivable - Taxes	Does not close			1373
1375	Allowance for Loss on Administrative Fees Receivable - Loans	Does not close			1375
1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	Does not close			1377
1378	Allowance for Loss on Administrative Fees Receivable - Taxes	Does not close			1378
1380	Loans Receivable - Troubled Assets Relief Program	Does not close			1380
1381	Interest Receivable - Loans - Troubled Assets Relief Program	Does not close			1381
1384	Interest Receivable - Foreign Currency Denominated Assets	Does not close			1384
1385	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	Does not close			1385
1389	Allowance for Subsidy - Loans - Troubled Assets Relief Program	Does not close			1389
1399	Allowance for Subsidy	Does not close			1399
1410	Advances and Prepayments	Does not close			1410
1511	Operating Materials and Supplies Held for Use	Does not close			1511
1512	Operating Materials and Supplies Held in Reserve for Future Use	Does not close			1512
1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	Does not close			1513
1514	Operating Materials and Supplies Held for Repair	Does not close			1514

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1519	Operating Materials and Supplies - Allowance	Does not close			1519
1521	Inventory Purchased for Resale	Does not close			1521
1522	Inventory Held in Reserve for Future Sale	Does not close			1522
1523	Inventory Held for Repair	Does not close			1523
1524	Inventory - Excess, Obsolete, and Unserviceable	Does not close			1524
1525	Inventory - Raw Materials	Does not close			1525
1526	Inventory - Work-in-Process	Does not close			1526
1527	Inventory - Finished Goods	Does not close			1527
1529	Inventory - Allowance	Does not close			1529
1531	Seized Monetary Instruments	Does not close			1531
1532	Seized Cash Deposited	Does not close			1532
1541	Forfeited Property Held for Sale	Does not close			1541
1542	Forfeited Property Held for Donation or Use	Does not close			1542
1549	Forfeited Property - Allowance	Does not close			1549
1551	Foreclosed Property	Does not close			1551
1559	Foreclosed Property - Allowance	Does not close			1559
1561	Commodities Held Under Price Support and Stabilization Support Programs	Does not close			1561
1569	Commodities - Allowance	Does not close			1569
1571	Stockpile Materials Held in Reserve	Does not close			1571
1572	Stockpile Materials Held for Sale	Does not close			1572
1591	Other Related Property	Does not close			1591
1599	Other Related Property - Allowance	Does not close			1599
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	Does not close		U	1610
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Does not close		U	1611
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Does not close		U	1612
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Does not close		U	1613
1618	Market Adjustment - Investments	Does not close		U	1618
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	Does not close		U	1620
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	Does not close		U	1621
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	Does not close		U	1622
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	Does not close		U	1623
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Does not close		U	1630
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Does not close		U	1631
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Does not close		U	1633
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	Does not close		U	1638
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	Does not close			1639
1642	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Does not close			1642
1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Does not close			1643
1644	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Does not close			1644
1645	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Does not close			1645
1646	Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	Does not close			1646

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1647	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	Does not close			1647
1650	Preferred Stock in Federal Government Sponsored Enterprise	Does not close			1650
1651	Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise	Does not close			1651
1652	Common Stock Warrants in Federal Government Sponsored Enterprise	Does not close			1652
1653	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	Does not close			1653
1660	Beneficial Interest in Trust	Does not close			1660
1661	Market Adjustment - Beneficial Interest in Trust	Does not close			1661
1670	Foreign Investments	Does not close		U	1670
1671	Discount on Foreign Investments	Does not close		U	1671
1672	Premium on Foreign Investments	Does not close		U	1672
1679	Foreign Exchange Rate Revalue Adjustments - Investments	Does not close		U	1679
1690	Other Investments	Does not close			1690
1711	Land and Land Rights	Does not close			1711
1712	Improvements to Land	Does not close			1712
1719	Accumulated Depreciation on Improvements to Land	Does not close			1719
1720	Construction-in-Progress	Does not close			1720
1730	Buildings, Improvements, and Renovations	Does not close			1730
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	Does not close			1739
1740	Other Structures and Facilities	Does not close			1740
1749	Accumulated Depreciation on Other Structures and Facilities	Does not close			1749
1750	Equipment	Does not close			1750
1759	Accumulated Depreciation on Equipment	Does not close			1759
1810	Assets Under Capital Lease	Does not close			1810
1819	Accumulated Depreciation on Assets Under Capital Lease	Does not close			1819
1820	Leasehold Improvements	Does not close			1820
1829	Accumulated Amortization on Leasehold Improvements	Does not close			1829
1830	Internal-Use Software	Does not close			1830
1832	Internal-Use Software in Development	Does not close			1832
1839	Accumulated Amortization on Internal-Use Software	Does not close			1839
1840	Other Natural Resources	Does not close			1840
1849	Allowance for Depletion	Does not close			1849
1890	Other General Property, Plant, and Equipment	Does not close			1890
1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	Does not close			1899
1921	Receivable From Appropriations	Does not close			1921
1923	Contingent Receivable for Capital Transfers	Does not close			1923
1925	Capital Transfers Receivable	Does not close			1925
1990	Other Assets	Does not close			1990
2110	Accounts Payable	Does not close			2110
2112	Accounts Payable for Federal Government Sponsored Enterprise	Does not close			2112
2120	Disbursements in Transit	Does not close			2120
2130	Contract Holdbacks	Does not close			2130
2140	Accrued Interest Payable - Not Otherwise Classified	Does not close			2140
2141	Accrued Interest Payable - Debt	Does not close			2141
2150	Payable for Transfers of Currently Invested Balances	Does not close			2150
2155	Expenditure Transfers Payable	Does not close			2155
2160	Entitlement Benefits Due and Payable	Does not close			2160
2170	Subsidy Payable to the Financing Account	Does not close			2170
2180	Loan Guarantee Liability	Does not close			2180
2190	Other Liabilities With Related Budgetary Obligations	Does not close			2190
2191	Employee Health Care Liability Incurred but Not Reported	Does not close			2191
2192	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	Does not close			2192
2193	Allocation of Special Drawing Rights (SDRs)	Does not close			2193

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2210	Accrued Funded Payroll and Leave	Does not close			2210
2211	Withholdings Payable	Does not close			2211
2213	Employer Contributions and Payroll Taxes Payable	Does not close			2213
2215	Other Post Employment Benefits Due and Payable	Does not close			2215
2216	Pension Benefits Due and Payable to Beneficiaries	Does not close			2216
2217	Benefit Premiums Payable to Carriers	Does not close			2217
2218	Life Insurance Benefits Due and Payable to Beneficiaries	Does not close			2218
2220	Unfunded Leave	Does not close			2220
2225	Unfunded FECA Liability	Does not close			2225
2290	Other Unfunded Employment Related Liability	Does not close			2290
2310	Liability for Advances and Prepayments	Does not close			2310
2320	Other Deferred Revenue	Does not close			2320
2400	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	Does not close			2400
2410	Liability for Clearing Accounts	Does not close			2410
2510	Principal Payable to the Bureau of the Public Debt	Does not close		U	2510
2511	Capitalized Loan Interest Payable - Non-Credit Reform	Does not close			2511
2520	Principal Payable to the Federal Financing Bank	Does not close			2520
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	Does not close			2530
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Does not close			2531
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Does not close			2532
2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Does not close			2533
2540	Participation Certificates	Does not close			2540
2590	Other Debt	Does not close		U	2590
2610	Actuarial Pension Liability	Does not close			2610
2620	Actuarial Health Insurance Liability	Does not close			2620
2630	Actuarial Life Insurance Liability	Does not close			2630
2650	Actuarial FECA Liability	Does not close			2650
2660	Actuarial Liabilities for Federal Insurance and Guarantee Programs	Does not close			2660
2670	Actuarial Liabilities for Treasury-Managed Benefit Programs	Does not close			2670
2690	Other Actuarial Liabilities	Does not close			2690
2910	Prior Liens Outstanding on Acquired Collateral	Does not close			2910
2920	Contingent Liabilities	Does not close			2920
2922	Contingent Liabilities - Federal Government Sponsored Enterprise	Does not close			2922
2923	Contingent Liability for Capital Transfers	Does not close			2923
2940	Capital Lease Liability	Does not close			2940
2960	Accounts Payable From Canceled Appropriations	Does not close			2960
2970	Liability for Capital Transfers to the General Fund of the Treasury	Does not close			2970
2980	Custodial Liability	Does not close			2980
2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	Does not close			2985
2990	Other Liabilities Without Related Budgetary Obligations	Does not close			2990
2995	Estimated Cleanup Cost Liability	Does not close			2995
3100	Unexpended Appropriations - Cumulative	Does not close			3100
3101	Unexpended Appropriations - Appropriations Received	F342			3100
3102	Unexpended Appropriations - Transfers-In	F342			3100
3103	Unexpended Appropriations - Transfers-Out	F342			3100
3105	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	F342			3100
3106	Unexpended Appropriations - Adjustments	F342			3100
3107	Unexpended Appropriations - Used	F342			3100
3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	F342			3100

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3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	F342			3100
3310	Cumulative Results of Operations	Does not close			3310
4032	Estimated Indefinite Contract Authority	F112		U	4450
4034	Anticipated Adjustments to Contract Authority	F114/F118		U	4450
4042	Estimated Indefinite Borrowing Authority	F112/F116		U	4450
4044	Anticipated Reductions to Borrowing Authority	F114/F118		U	4450
4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	F114/F118		U	4450
4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	F113/F118		U	4450
4060	Anticipated Collections From Non-Federal Sources	F112/F116		U	4450
4070	Anticipated Collections From Federal Sources	F112/F116		U	4450
4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	F374	B/C/D/P/R/S	U/E	4126
4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	F376	B/C/D/P/R/S	U/E	4166
4083	Transfers - Current-Year Authority - Receivable - Transferred	F378	B/C/D/P/R/S	U	4171
4111	Debt Liquidation Appropriations	F302	D/P	U/E	4201
4112	Liquidation of Deficiency - Appropriations	F302		U/E	4201
4114	Appropriated Trust or Special Fund Receipts	F302	D/P	U/E	4201
4115	Loan Subsidy Appropriation	F302	D/P	U/E	4201
4117	Loan Administrative Expense Appropriation	F302	D/P	U/E	4201
4118	Reestimated Loan Subsidy Appropriation	F302		U/E	4201
4119	Other Appropriations Realized	F302	D/E/F/P	U/E	4201
4120	Anticipated Indefinite Appropriations	F112/F116		U	4450
4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	F369	P/S	U/E	4357
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	Does not close		U	4122
4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	F366	P/S	U/E	4382 ¹ or 4383 ²
4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	F360/F368		U/E	4384
4125	Loan Modification Adjustment Transfer Appropriation	F302		U/E	4201
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	Does not close	P	U/E	4126
4127	Amounts Appropriated From Specific Invested TAFS - Payable	Does not close		U/E	4127
4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	F302	P	U/E	4201
4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	F302	P	U/E	4201
4130	Appropriation To Liquidate Contract Authority Withdrawn	F302		U/E	4201
4131	Current-Year Contract Authority Realized	F304		U/E	4139
4132	Substitution of Contract Authority	F304	S	U/E	4139
4133	Decreases to Indefinite Contract Authority	F304		U/E	4139
4134	Contract Authority Withdrawn	F304		U/E	4139
4135	Contract Authority Liquidated	F304	P/S	U/E	4139
4136	Contract Authority To Be Liquidated by Trust Funds	Does not close		U/E	4136
4137	Transfers of Contract Authority - Allocation	Does not close		U/E	4137
4138	Appropriation To Liquidate Contract Authority	F302		U/E	4201
4139	Contract Authority Carried Forward	Does not close		U/E	4139
4140	Substitution of Borrowing Authority	F306	P/S	U/E	4149
4141	Current-Year Borrowing Authority Realized	F306		U/E	4149
4142	Actual Repayment of Borrowing Authority Converted to Cash	F302		U/E	4201
4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	F306		U/E	4149
4144	Borrowing Authority Withdrawn	F306		U/E	4149
4145	Borrowing Authority Converted to Cash	F306		U/E	4149
4146	Actual Repayments of Debt, Current-Year Authority	F302	B/P/S	U/E	4201

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4147	Actual Repayments of Debt, Prior-Year Balances	F302		U/E	4201
4148	Resources Realized From Borrowing Authority	F302		U/E	4201
4149	Borrowing Authority Carried Forward	Does not close		U/E	4149
4150	Reappropriations - Transfers In	F302		U/E	4201
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	F302		U/E	4201
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior- Year Balances	F302		U/E	4201
4153	Transfers of Contract Authority - Nonallocation	F305		U	4154
4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	F305		U	4153
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	F316/F354	P	U	4397
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	F318/F356		U	4398
4160	Anticipated Transfers - Current-Year Authority	F104		U	4450
4165	Allocations of Authority - Anticipated From Invested Balances	F104		U	4450
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	Does not close		U/E	4166
4167	Allocations of Realized Authority - Transferred From Invested Balances	F302		U/E	4201
4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	F362/F364		U/E	4382 ¹ or 4383 ²
4170	Transfers - Current-Year Authority	F302	P/S	U/E	4201
4171	Nonallocation Transfers of Invested Balances - Receivable	Does not close		U/E	4171
4172	Nonallocation Transfers of Invested Balances - Payable	Does not close		U/E	4172
4173	Nonallocation Transfers of Invested Balances - Transferred	F302		U/E	4201
4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	F302	P/S	U/E	4201
4176	Allocation Transfers of Prior-Year Balances	F302		U/E	4201
4180	Anticipated Transfers - Prior-Year Balances	F104		U	4450
4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	F104		U	4450
4190	Transfers - Prior-Year Balances	F302		U/E	4201
4191	Balance Transfers - Extension of Availability Other Than Reappropriations	F302		U/E	4201
4192	Balance Transfers - Unexpired to Expired	F302		U/E	4201
4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	F302		U/E	4201
4195	Transfer of Obligated Balances	F302		U/E	4201
4199	Transfer of Expired Expenditure Transfers - Receivable	F372		U/E	4225
4201	Total Actual Resources - Collected	Does not close		U/E	4201
4208	Adjustments to Total Resources - Disposition of Canceled Payables	F302		Canceled	4201
4210	Anticipated Reimbursements and Other Income	F112/F116		U	4450
4212	Liquidation of Deficiency - Offsetting Collections	F302		U/E	4201
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	F112/F116		U	4450
4221	Unfilled Customer Orders Without Advance	Does not close		U/E	4221
4222	Unfilled Customer Orders With Advance	Does not close		U/E	4222
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Does not close		U/E	4225
4230	Unfilled Customer Orders Without Advance - Transferred	F380		U/E	4221
4231	Unfilled Customer Orders With Advance - Transferred	F382		U/E	4222
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	F384		U/E	4225
4233	Reimbursements and Other Income Earned - Receivable - Transferred	F386		U/E	4251
4234	Other Federal Receivables - Transferred	F388		U/E	4287
4251	Reimbursements and Other Income Earned - Receivable	Does not close		U/E	4251
4252	Reimbursements and Other Income Earned - Collected	F302		U/E	4201
4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	F302		U/E	4201

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4255	Appropriation Trust Fund Expenditure Transfers - Collected	F302		U/E	4201
4260	Actual Collections of "governmental-type" Fees	F302		U/E	4201
4261	Actual Collections of Business-Type Fees	F302		U/E	4201
4262	Actual Collections of Loan Principal	F302		U/E	4201
4263	Actual Collections of Loan Interest	F302		U/E	4201
4264	Actual Collections of Rent	F302		U/E	4201
4265	Actual Collections From Sale of Foreclosed Property	F302		U/E	4201
4266	Other Actual Business-Type Collections From Non-Federal Sources	F302		U/E	4201
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	F302		U/E	4201
4271	Actual Program Fund Subsidy Collected	F302		U/E	4201
4273	Interest Collected From Treasury	F302		U/E	4201
4275	Actual Collections From Liquidating Fund	F302		U/E	4201
4276	Actual Collections From Financing Fund	F302		U/E	4201
4277	Other Actual Collections - Federal	F302		U/E	4201
4283	Interest Receivable From Treasury	Does not close		U/E	4283
4285	Receivable From the Liquidating Fund	Does not close		U/E	4285
4286	Receivable From the Financing Fund	Does not close		U/E	4286
4287	Other Federal Receivables	Does not close		U/E	4287
4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F302		U/E	4201
4295	Adjustments to the Exchange Stabilization Fund	Does not close		U/E	4295
4310	Anticipated Recoveries of Prior-Year Obligations	F112/F116		U	4450
4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	F334		U/E	4397 ³ or 4450 ⁴
4350	Canceled Authority	Does not close		U/E	4350
4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	F390		U	4201
4355	Cancellation of Appropriation From Unavailable Receipts	F302		U/E	4201
4356	Cancellation of Appropriation From Invested Balances	F302		U/E	4201
4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	F369		U/E	4384
4370	Offset to Appropriation Realized for Redemption of Treasury Securities	F302		U	4201
4382	Temporary Reduction - New Budget Authority	F360	D/P/S	U/E	4384
4383	Temporary Reduction - Prior-Year Balances	F360	D/P/S	U/E	4384
4384	Temporary Reduction/Cancellation Returned by Appropriation	Does not close	D/P/S	U/E	4384
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	F302	D/P	U/E	4201
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	F302	D/P	U/E	4201
4390	Reappropriations - Transfers Out	F302		E	4201
4391	Adjustments to Indefinite No-Year Authority	F302		U/E	4201
4392	Permanent Reduction - New Budget Authority	F302	D/P/R	U/E	4201
4392	Permanent Reduction - New Budget Authority	F304	C	U/E	4139
4392	Permanent Reduction - New Budget Authority	F306	B	U/E	4149
4393	Permanent Reduction - Prior-Year Balances	F302	D/P/R	U/E	4201
4393	Permanent Reduction - Prior-Year Balances	F304	C	U/E	4139
4393	Permanent Reduction - Prior-Year Balances	F306	B	U/E	4149
4394	Receipts Unavailable for Obligation Upon Collection	Does not close		U	4394
4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	F126	D/P/B/C/R/S	U	4450
4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	F359		U	4394
4397	Receipts and Appropriations Temporarily Precluded From Obligation	Does not close	C/P	U/E	4397
4398	Offsetting Collections Temporarily Precluded From Obligation	Does not close		U	4398
4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation	F358		U/E	4397

NonFiduciary Closing Table Rules FY 2012

Pre-Closing USSGL Account	USSGL Account Title (TFM S2 12-03)	Transaction Code	Auth Type Code ⁶	TAFS Status ⁶	Post Closing USSGL Accounts
4420	Unapportioned Authority - Pending Rescission	F308		U	4450
4420	Unapportioned Authority - Pending Rescission	F312		E ⁷	4650
4430	Unapportioned Authority - OMB Deferral	F308		U	4450
4430	Unapportioned Authority - OMB Deferral	F312		E ⁷	4650
4450	Unapportioned Authority	Does not close		U	4450
4450	Unapportioned Authority	F312		E ⁷	4650
4510	Apportionments	F308		U	4450
4510	Apportionments	F312		E ⁷	4650
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	F112		U	4450
4610	Allotments - Realized Resources	F308		U	4450
4610	Allotments - Realized Resources	F312		E ⁷	4650
4620	Unobligated Funds Exempt From Apportionment	Does not close		U/E	4620
4630	Funds Not Available for Commitment/Obligation	F308		U	4450
4630	Funds Not Available for Commitment/Obligation	F312		E ⁷	4650
4650	Allotments - Expired Authority	Does not close		E	4650 ⁵
4690	Anticipated Resources - Programs Exempt From Apportionment	F112		U	4450
4700	Commitments - Programs Subject to Apportionment	F308		U	4450
4700	Commitments - Programs Subject to Apportionment	F312		E ⁷	4650
4720	Commitments - Programs Exempt From Apportionment	F310		U	4620
4720	Commitments - Programs Exempt From Apportionment	F312		E ⁷	4650
4801	Undelivered Orders - Obligations, Unpaid	Does not close		U/E	4801
4802	Undelivered Orders - Obligations, Prepaid/Advanced	Does not close		U/E	4802
4831	Undelivered Orders - Obligations Transferred, Unpaid	F330/F332		U/E	4801
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	F326/F328		U/E	4802
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	F332		U/E	4801
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	F328		U/E	4802
4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	F330		U/E	4801
4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	F326		U/E	4802
4901	Delivered Orders - Obligations, Unpaid	Does not close		U/E	4901
4902	Delivered Orders - Obligations, Paid	F314		U/E	4201
4908	Authority Outlayed Not Yet Disbursed	Does not close		U	4908
4931	Delivered Orders - Obligations Transferred, Unpaid	F324/F335		U/E	4901
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	F325		U/E	4901
4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	F322		U/E	4902
4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	F324		U/E	4901
4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	F320		U/E	4902
5100	Revenue From Goods Sold	F336			3310
5109	Contra Revenue for Goods Sold	F336			3310
5200	Revenue From Services Provided	F336			3310
5209	Contra Revenue for Services Provided	F336			3310
5310	Interest Revenue - Other	F336			3310
5311	Interest Revenue - Investments	F336			3310
5312	Interest Revenue - Loans Receivable/Uninvested Funds	F336			3310
5313	Interest Revenue - Subsidy Amortization	F336			3310
5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	F336			3310
5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	F336			3310
5317	Contra Revenue for Interest Revenue - Loans Receivable	F336			3310
5318	Contra Revenue for Interest Revenue - Investments	F336			3310

NonFiduciary Closing Table Rules FY 2012

Pre-Closing USSGL Account	USSGL Account Title (TFM S2 12-03)	Transaction Code	Auth Type Code ⁶	TAFS Status ⁶	Post Closing USSGL Accounts
5319	Contra Revenue for Interest Revenue - Other	F336			3310
5320	Penalties and Fines Revenue	F336			3310
5324	Contra Revenue for Penalties and Fines	F336			3310
5325	Administrative Fees Revenue	F336			3310
5329	Contra Revenue for Administrative Fees	F336			3310
5400	Benefit Program Revenue	F336			3310
5409	Contra Revenue for Benefit Program Revenue	F336			3310
5500	Insurance and Guarantee Premium Revenue	F336			3310
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	F336			3310
5600	Donated Revenue - Financial Resources	F336			3310
5609	Contra Revenue for Donations - Financial Resources	F336			3310
5610	Donated Revenue - Nonfinancial Resources	F336			3310
5619	Contra Donated Revenue - Nonfinancial Resources	F336			3310
5640	Forfeiture Revenue - Cash and Cash Equivalents	F336			3310
5649	Contra Forfeiture Revenue - Cash and cash Equivalents	F336			3310
5650	Forfeiture Revenue - Forfeitures of Property	F336			3310
5659	Contra Forfeiture Revenue - Forfeitures of Property	F336			3310
5700	Expended Appropriations	F336			3310
5705	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	F336			3310
5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	F336			3310
5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	F336			3310
5720	Financing Sources Transferred In Without Reimbursement	F336			3310
5730	Financing Sources Transferred Out Without Reimbursement	F336			3310
5740	Appropriated Earmarked Receipts Transferred In	F336			3310
5745	Appropriated Earmarked Receipts Transferred Out	F336			3310
5750	Expenditure Financing Sources - Transfers-In	F336			3310
5755	Nonexpenditure Financing Sources - Transfers-In - Other	F336			3310
5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F336			3310
5760	Expenditure Financing Sources - Transfers-Out	F336			3310
5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F336			3310
5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F336			3310
5775	Nonbudgetary Financing Sources Transferred In	F336			3310
5776	Nonbudgetary Financing Sources Transferred Out	F336			3310
5780	Imputed Financing Sources	F336			3310
5790	Other Financing Sources	F336			3310
5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F336			3310
5792	Financing Sources To Be Transferred Out - Contingent Liability	F336			3310
5795	Seigniorage	F336			3310
5800	Tax Revenue Collected - Not Otherwise Classified	F336			3310
5801	Tax Revenue Collected - Individual	F336			3310
5802	Tax Revenue Collected - Corporate	F336			3310
5803	Tax Revenue Collected - Unemployment	F336			3310
5804	Tax Revenue Collected - Excise	F336			3310
5805	Tax Revenue Collected - Estate and Gift	F336			3310
5806	Tax Revenue Collected - Customs	F336			3310
5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F336			3310
5821	Tax Revenue Accrual Adjustment - Individual	F336			3310
5822	Tax Revenue Accrual Adjustment - Corporate	F336			3310
5823	Tax Revenue Accrual Adjustment - Unemployment	F336			3310
5824	Tax Revenue Accrual Adjustment - Excise	F336			3310
5825	Tax Revenue Accrual Adjustment - Estate and Gift	F336			3310
5826	Tax Revenue Accrual Adjustment - Customs	F336			3310
5830	Contra Revenue for Taxes - Not Otherwise Classified	F336			3310
5831	Contra Revenue for Taxes - Individual	F336			3310
5832	Contra Revenue for Taxes - Corporate	F336			3310

NonFiduciary Closing Table Rules FY 2012

Pre-Closing USSGL Account	USSGL Account Title (TFM S2 12-03)	Transaction Code	Auth Type Code ⁶	TAFS Status ⁶	Post Closing USSGL Accounts
5833	Contra Revenue for Taxes - Unemployment	F336			3310
5834	Contra Revenue for Taxes - Excise	F336			3310
5835	Contra Revenue for Taxes - Estate and Gift	F336			3310
5836	Contra Revenue for Taxes - Customs	F336			3310
5890	Tax Revenue Refunds - Not Otherwise Classified	F336			3310
5891	Tax Revenue Refunds - Individual	F336			3310
5892	Tax Revenue Refunds - Corporate	F336			3310
5893	Tax Revenue Refunds - Unemployment	F336			3310
5894	Tax Revenue Refunds - Excise	F336			3310
5895	Tax Revenue Refunds - Estate and Gift	F336			3310
5896	Tax Revenue Refunds - Customs	F336			3310
5900	Other Revenue	F336			3310
5909	Contra Revenue for Other Revenue	F336			3310
5921	Valuation Changes in Investments - Exchange Stabilization Fund	F336			3310
5922	Valuation Changes in Investments for Federal Government Sponsored Enterprise	F336			3310
5923	Valuation Changes in Investments - Beneficial Interest in Trust	F336			3310
5990	Collections for Others - Statement of Custodial Activity	F336			3310
5991	Accrued Collections for Others - Statement of Custodial Activity	F336			3310
5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F336			3310
5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F336			3310
5997	Financing Sources Transferred In From Custodial Statement Collections	F336			3310
5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F336			3310
6100	Operating Expenses/Program Costs	F336			3310
6190	Contra Bad Debt Expense - Incurred for Others	F336			3310
6199	Adjustment to Subsidy Expense	F336			3310
6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F336			3310
6320	Interest Expenses on Securities	F336			3310
6330	Other Interest Expenses	F336			3310
6338	Remuneration Interest	F336			3310
6340	Interest Expense Accrued on the Liability for Loan Guarantees	F336			3310
6400	Benefit Expense	F336			3310
6500	Cost of Goods Sold	F336			3310
6600	Applied Overhead	F336			3310
6610	Cost Capitalization Offset	F336			3310
6710	Depreciation, Amortization, and Depletion	F336			3310
6720	Bad Debt Expense	F336			3310
6730	Imputed Costs	F336			3310
6790	Other Expenses Not Requiring Budgetary Resources	F336			3310
6800	Future Funded Expenses	F336			3310
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F336			3310
6900	Nonproduction Costs	F336			3310
7110	Gains on Disposition of Assets - Other	F338			3310
7111	Gains on Disposition of Investments	F338			3310
7112	Gains on Disposition of Borrowings	F338			3310
7171	Gains on Changes in Long-Term Assumptions - From	F338			3310
7172	Losses on Changes in Long-Term Assumptions - From	F340			3310
7180	Unrealized Gains	F338			3310
7181	Unrealized Gains - Exchange Stabilization Fund	F338			3310
7190	Other Gains	F338			3310
7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	F338			3310
7210	Losses on Disposition of Assets - Other	F340			3310
7211	Losses on Disposition of Investments	F340			3310
7212	Losses on Disposition of Borrowings	F340			3310

NonFiduciary Closing Table Rules FY 2012

Pre-Closing USSGL Account	USSGL Account Title (TFM S2 12-03)	Transaction Code	Auth Type Code ⁶	TAFS Status ⁶	Post Closing USSGL Accounts
7271	Gains on Changes in Long-Term Assumptions	F338			3310
7272	Losses on Changes in Long-Term Assumptions	F340			3310
7280	Unrealized Losses	F340			3310
7281	Unrealized Losses - Exchange Stabilization Fund	F340			3310
7290	Other Losses	F340			3310
7291	Unrealized Losses for Accrued Special Drawing Right (SDR) Interest and Charges	F340			3310
7300	Extraordinary Items	F338/F340			3310
7400	Prior-Period Adjustments Due to Corrections of Errors	F338/F340			3310
7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F338/F340			3310
7405	Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	F338/F340			3310
7500	Distribution of Income - Dividend	F340			3310
7600	Changes in Actuarial Liability	F338/F340			3310
8010	Guaranteed Loan Level	Does not close			8010
8015	Guaranteed Loan Level - Unapportioned	Does not close			8015
8020	Guaranteed Loan Level - Apportioned	F346			8045
8040	Guaranteed Loan Level - Used Authority	F344			8010
8045	Guaranteed Loan Level - Unused Authority	F352			8010
8050	Guaranteed Loan Principal Outstanding	Does not close			8050
8053	Guaranteed Loan New Disbursements by Lender	F348			8070
8065	Guaranteed Loan Collections, Defaults, Adjustments	F350			8070
8070	Guaranteed Loan Cumulative Disbursements by Lenders	Does not close			8070
8101	Partial or Early Cancellation of Authority	Does not close			8101
8102	Offset for Partial or Early Cancellation of Authority	Does not close			8102
8801	Offset for Purchases of Assets	Does not close			8801
8802	Purchases of Property, Plant, and Equipment	F370			8801
8803	Purchases of Inventory and Related Property	F370			8801
8804	Purchases of Assets - Other	F370			8801

¹If budget authority is new.

²If budget authority is balance.

³If receipts are unavailable for obligation upon collection.

⁴If receipts are available for obligation upon collection.

⁵USSGL account 4650 closes when the TAFS is cancelled.

⁶This is a FACTS II attribute. This attribute applies to USSGL accounts submitted in FACTS II.

⁷For these USSGL accounts E - TAFS status indicates Expiring.

Fiduciary Closing Table Rules¹ FY 2012

Pre-Closing USSGL Account	USSGL Account Title (TFM S2 12-03)	Transaction Code	Post Closing USSGL Accounts
3400	Fiduciary Net Assets	Does not close	3400
3410	Contributions to Fiduciary Net Assets	H310	3400
3420	Withdrawals or Distributions of Fiduciary Net Assets	H312	3400
5200	Revenue From Services Provided	H301	3400
5209	Contra Revenue for Services Provided	H301	3400
5310	Interest Revenue - Other	H301	3400
5311	Interest Revenue - Investments	H301	3400
5312	Interest Revenue - Loans Receivable/Uninvested Funds	H301	3400
5317	Contra Revenue for Interest Revenue - Loans Receivable	H301	3400
5318	Contra Revenue for Interest Revenue - Investments	H301	3400
5319	Contra Revenue for Interest Revenue - Other	H301	3400
5320	Penalties and Fines Revenue	H301	3400
5324	Contra Revenue for Penalties and Fines	H301	3400
5325	Administrative Fees Revenue	H301	3400
5329	Contra Revenue for Administrative Fees	H301	3400
5400	Benefit Program Revenue	H301	3400
5409	Contra Revenue for Benefit Program Revenue	H301	3400
5500	Insurance and Guarantee Premium Revenue	H301	3400
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	H301	3400
5600	Donated Revenue - Financial Resources	H301	3400
5609	Contra Revenue for Donations - Financial Resources	H301	3400
5610	Donated Revenue - Nonfinancial Resources	H301	3400
5619	Contra Donated Revenue - Nonfinancial Resources	H301	3400
5900	Other Revenue	H301	3400
5909	Contra Revenue for Other Revenue	H301	3400
6100	Operating Expenses/Program Costs	H300	3400
6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	H300	3400
6320	Interest Expenses on Securities	H300	3400
6330	Other Interest Expenses	H300	3400
6790	Other Expenses Not Requiring Budgetary Resources	H300	3400
6800	Future Funded Expenses	H300	3400
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	H300	3400
6900	Nonproduction Costs	H300	3400
7110	Gains on Disposition of Assets - Other	H301	3400
7111	Gains on Disposition of Investments	H301	3400
7112	Gains on Disposition of Borrowings	H301	3400
7180	Unrealized Gains	H301	3400
7190	Other Gains	H301	3400
7210	Losses on Disposition of Assets - Other	H300	3400
7211	Losses on Disposition of Investments	H300	3400
7212	Losses on Disposition of Borrowings	H300	3400
7280	Unrealized Losses	H300	3400
7290	Other Losses	H300	3400
7300	Extraordinary Items	H300/H301	3400
7400	Prior-Period Adjustments Due to Corrections of Errors	H300/H301	3400
7401	Prior-Period Adjustments Due to Changes in Accounting Principles	H300/H301	3400
7405	Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	H300/H301	3400

¹The Fiduciary Closing Table Rules only displays the closing activity of USSGL account 3400 Fiduciary Activity. For further guidance on fiduciary activity see SFFAS No. 31, Accounting for Fiduciary Activities.