

SGL Accounts 4119 and 4114 for Special and Trust Funds

Use of SGL 4119: General funds (0000, 1000, 2000 and 3000 series) and revolving funds (4000 series) use SGL 4119 to reflect appropriations realized. To ensure reporting accuracy, FACTS II prohibits these funds from using SGL 4114.

Use of SGL 4114: Special funds (5000 series) and trust funds (8000 series) do not record appropriations realized. Instead these funds record appropriated receipts using SGL 4114. To ensure reporting accuracy, FACTS II prohibits special (5000 series) and trust (8000 series) funds from using SGL account 4119.

As an exception, the trust revolving funds (8400 series) are able to use SGL account 4119, but not 4114. Likewise, OMB identified other special and trust funds that may use SGL 4119, but not 4114:

10-8516

15-8526 15-8528 15-8585 15-8586 15-8587 15-8588 15-8589 15-8590 15-8592

15-8594 15-8595 15-8596 15-8597 15-8600 15-8602

15-8603 15-8604 15-8608

20-8526 20-8527 20-8528 20-8529 20-8530 20-8531 20-8534

70-5436 70-8529 70-8531 70-8534 70-8598

75-8605

Also, the following special funds may use *both* 4114 and 4119:

12X5205

14X5143 14X5241 14X5485 14X5884 14X5898

14X5132

89X5369 89X5068

95X5415