

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 8596	20 8529
10 8516	15 8596	20 8530
15 8526	15 8597	20 8530
15 8526	15 8597	20 8531
15 8528	15 8598	20 8531
15 8528	15 8600	20 8534
15 8585	15 8600	20 8534
15 8586	15 8602	58 5436
15 8586	15 8602	70 5436
15 8587	15 8603	70 5436
15 8587	15 8603	70 8529
15 8588	15 8604	70 8529
15 8588	15 8604	70 8531
15 8589	15 8608	70 8531
15 8589	15 8608	70 8534
15 8590	15 8885	70 8534
15 8590	20 8526	70 8598
15 8592	20 8526	70 8598
15 8592	20 8527	75 515
15 8594	20 8527	75 8605
15 8594	20 8528	75 8605
15 8595	20 8528	
15 8595	20 8529	

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

12	5205
14	5132
14	5143
14	5241
14	5474
14	5485
14	5593
14	5884
14	5898
20	5445
36	8132
89	5068
89	5369
95	5415